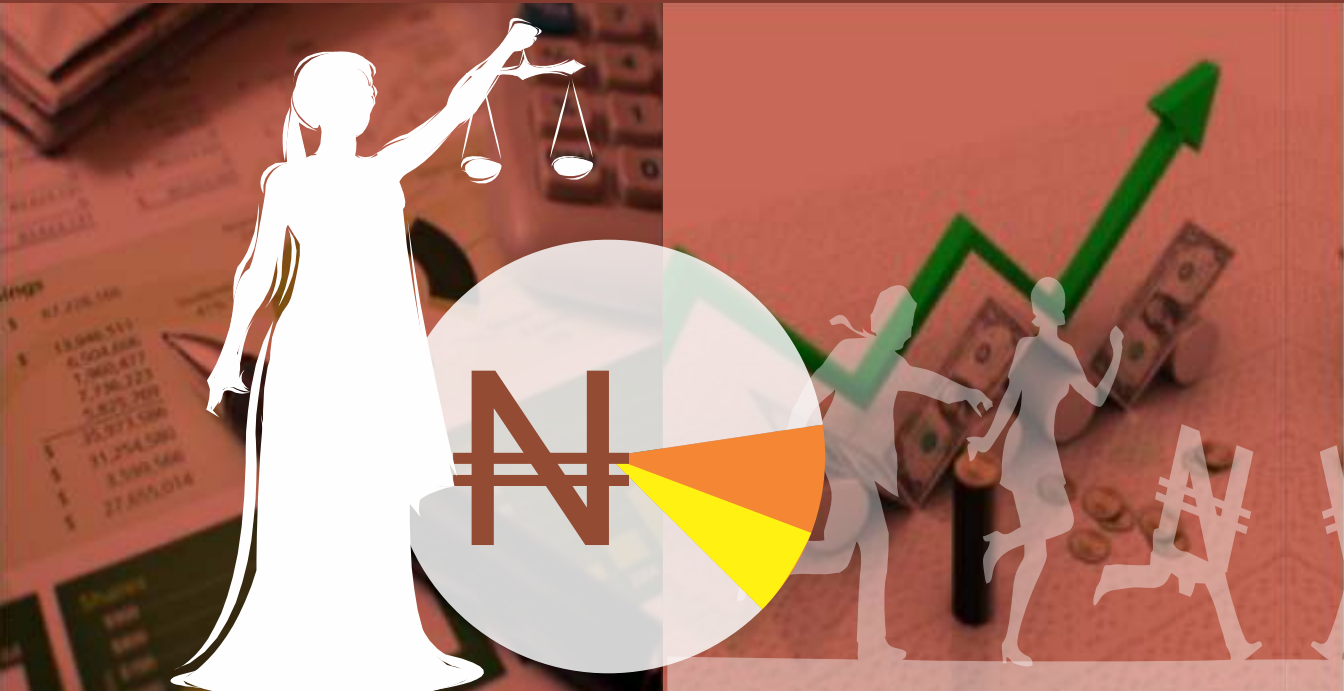




NIGER DELTA BUDGET MONITORING GROUP

... a Niger Delta where all public resources are maximally utilized for the benefit of all the citizens



THE BUDGET TRUTH

...Africa and SDGs. The Truth!



Oxfam Novib

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...Africa and SDGs. The Truth!

@NDEBUMOG 2016

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ISBN: 978-978-54637-9-8

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The Strategic Objectives of NDEBUMOG are:

Strengthen community-based structures for transparency and accountability. Through targeted actions, NDEBUMOG will mobilize and empower communities to take practical steps to eliminate corruption in public expenditures through budget tracking, sensitization, mobilization, trainings, along with anti-corruption campaigns and promotion of inclusivity and participatory governance.

Increase public awareness of relevant laws, policies and the importance of combating corruption in the private sector. Most private sector players lack information on laws and policies relating to governance as well as procedures for doing business with government. In addition, the private sector has quite often been reported as willing payers of bribes without evaluating the impacts of their actions on their businesses and the business environment in general.

Improve business practices and principles for combating corruption in public-private activities. Many small, medium and large businesses in Nigeria face, almost on a daily basis, pressures to pay *bribes, kick backs etc* in order to do business with government. Unfortunately, they are in a weak position to resist such pressures.

Establish an effective framework for political party and election campaign finance transparency. Transparency in Political Parties and election financing is critical in the democratization processes, as well as, ensuring good governance. Money in politics in general and Political Parties and election financing in particular, if not well addressed, may pose some risks, such as; uneven playing field, giving some actors undue advantage over others, which affects competition, since those who donate funds control the politicians they fund, seek rewards, like tenders and favourable policies to cater for their private interests, use of public funds to fund partisan/personal campaigns, which breeds political corruption and state capture. This includes abuse of State (administrative) resources during campaigns by Political Parties and Political Office Holders.

Reduce risk of state capture (campaign corruption) through citizens' demand for political finance transparency. Empowerment of citizens to carry out their Constitutional mandate/ obligation of safeguarding public resources by ensuring that money is not used to bias the outcome of elections. The public, should therefore be at forefront of any reform to reverse the trend where money is wrongly used by some politicians to buy their way into public offices and in return, serve their personal interests.

Enhance transparency and accountability in the extractive industry. NDEBUMOG has, over the years, developed experience in promoting transparency and accountability in the extractive industry. As part of strategies for the implementation of our strategic plan, NDEBUMOG will implement actions that will promote transparency and accountability in the oil and gas sector. Citizens, civil society organizations and other stakeholders are unable to effectively participate in promoting transparency and accountability due to lack of information, capacity and confidence to do so. It is from such background that NDEBUMOG shall continue to intervene and bridge that gap.

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ACRONYMS AND ABBREVIATIONS

ADB	African Development Bank
ACE-Network	Anti-corruption and Economic Crimes Support Network
AIDS	Acquired Immune Deficiency Syndrome
AIT	Africa Independent Television
AIEs	Authority to Incurr Expenditures
AKIA	Akwa Ibom State International Airport
AKS	Akwa Ibom State
AKTC:	Akwa Ibom State Transport Company
ANCOR	Anti-corruption Revolution Campaign
BLIs	Budget Line Items
BOF	Budget Office of the Federation
BOQ	Bill of Quantities
BPP	Bureau of Public Procurement
BYCAS	Bayelsa State College of Art and Science
CBN	Central Bank of Nigeria
CBOs	Community Based Organizations
CEHRD	Centre for Environment, Human Rights and Development
C-i-C	Commander-in-Chief
CSLO:	Civil Society Liaison Office
CON	College of Nursing
CHC	Community Health Centre
CRHA	Cross River House of Assembly
CSC	Citizens Score Card
CSOs	Civil Society Organisations
DELT4SLOG	Deepening Expenditure Line-Tracking for States and Local Governments
DELSU	Delta State University
ECOWAS	Economic Community for West African States
EFCC	Economic and Financial Crimes Commission
ELIs	Expenditure Line Items
ERA	Environmental Rights Action
FERMA	Federal Road Maintenance Agency
FOB	Forward Operations Base
FOI:	Freedom of Information
FOIA	Freedom of Information Act
FRA	Fiscal Responsibility Act
FY	Financial Year
GBB	Gender Based Budgeting
GIFMIS	Government Integrated Financial Management Information System
GRB	Gender Responsible Budgeting
JAAC	Joint Account Allocation Committee
KTC	Key Tracking Constraints

M&E	Monitoring and Evaluation
MOSOP	Movement for the Survival of Ogoni People
MPRs	Ministry of Petroleum Resources
MSB	Maximum Social Benefit
MSS	Maximum Social Standard
MTAP	Medium Term Action Plans
MTEF	Medium Term Expenditure Framework
MTEP	Medium Term Expenditure Planning
MTSS	Medium Term Sector Strategies
NABRO:	National Assembly Budget & Research Office
NASS	National Assembly
NAPEP	National Poverty Eradication Programme
NBB	National Budget Bill
NBIA	National Budget Implementation Act
NCDMB	Nigerian Content Development Monitoring Board
NDDC	Niger Delta Development Commission
NDEBUMOG	Niger Delta Budget Monitoring Group
NDR	Niger Delta Region
NDRBDA	Niger Delta River Basin & Rural Development Authority
NITEL	Nigerian Telecommunications Limited
NMET	National Monitoring and Evaluation Team
NPI	National Programme Immunization
NUJ	Nigerian Union of Journalists
NURTW	National Union of Road Transport Workers
NYSC	National Youths Service Corps
OAGF	Office of the Accountant-General of the Federation
OMPADEC	Oil Minerals Producing Area Development Commission
OPL	Oil Prospecting License
OSAG	Office of the State Auditor-General
OSIWA	Open Society Institute for West Africa
OWG	Open Working Group
PFN	Pentecostal Fellowship of Nigeria
PLAC	Policy and Legal Advocacy Centre
POPA	Public Officers Protection Act
SDGs	Sustainable Development Goals
SMBEP	State Ministry of Budget and Economic Planning
SMF	State Ministry of Finance
SON	School of Nursing
SONM	School of Nursing and Midwifery
STAND	Strengthening Transparency and Accountability in the Niger Delta
SURE-P	Subsidy Reinvestment & Empowerment Programme
SUV	Sport Utility Vehicle
T&A	Transparency and Accountability
TNC	Trans-National Corporations

IADC	International Airport Development Company
ICAP	International Centre for Alcohol Policy
ICT	Information and Communications Technology
IDH	Infectious Disease Hospital
IGRs	Internally Generated Revenues
INEC	Independent National Electoral Commission
IOC	International Oil Companies
ISPC	International Scientific Program Committee
ISPO	Irrevocable Standing Payment Order
LEIs	Lump Expenditure Line Items
LGAs	Local Government Areas
MDGs	Millennium Development Goals
MNDAs	Ministry of Niger Delta Affairs
NOA	National Orientation Agency
NSA	Non-State Actors
PFE	Public Finance Expenditure
PHALGA	Port Harcourt City Local Government Area
PHC	Primary Health Centre
TB	Tuberculosis
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNDP	United Nations Development Programme
UNIFEM	United Nations Development Funds for Women
UNFPA	United Nations Population Fund
UNIPORT	University of Port Harcourt
UNIYO	University of Uyo
USD	United States Dollars
VB	Vote Books
VCCT	Voluntary, Confidential, Counseling and Testing
VIP	Very Important Person
WBPA	Whistle Blowers Protection Act
WCP	World Citizens Panel
WDR	World Development Report

Acknowledgements

On behalf of everyone at the **Regional Accountability Centre** of the **Niger Delta Budget Monitoring Group** (NDEBUMOG), let me thank everyone that have contributed for the successful conclusion of DELT4SLOG III project, along with those, who worked so hard for the successful publication of this report/book. I cannot forget the numerous stakeholders across the region, particularly, the people of Oron, Eket, Ikot Ekpene, Uyo, Warri, Agbor, Asaba, Kaiama, Elebele, Amassoma and Yenagoa. Others were, Omoku, Isiokpo, Bori and Port Harcourt stakeholders who showered appreciation, goodwill and were receptive to our team that trotted the region for the message of **THE BUDGET TRUTH**.

For the staff, consultants, volunteers (formal and informal), allies, partners and associates, we shall continue to appreciate the ability of those, ever ready to improve and blend within the realities of working, relating and associating with us (Niger Delta Budget Monitoring Group), as an organization, as we strive to consolidate on building a sustainable institution. We cannot forget to appreciate the Father of Nigeria's modern day transparency movement, Professor Asisi Asobie, who has encouraged us so much in many ways, including accepting to write the foreword for this book.

Lastly, this acknowledgement cannot be complete, if we do not thank our colleagues who are at Oxfam Novib for their encouragement and support to the DELT4SLOG Series. These are colleagues, though not seen always or relatively unknown at the communities, but have impacted positively and are always passionate about the redemption of the Niger Delta. Our communities therefore owe a debt of gratitude to Evelyn Mere, Celestine Okwudili Odo, Ikenna Nzewi, Ogamegbunam Anagwu, Raphael Oluwafemi Solomon, Aletta Van der Woude, Maarten de Vuyst, Joop Peerboom and Gerard Steehouwer. We cannot also forget Gerjan van Bruchem, whose in-depth and unbiased appraisal brought about our relationship with Oxfam. NDEBUMOG under my leadership shall not disappoint any of our stakeholders and the communities, but would rather consolidate for greater heights. Views expressed in this book by various presenters, researchers, experts, consultants, resource persons, volunteers, and independent budget trackers, among others, do not represent opinion or official position of the Niger Delta Budget Monitoring Group and those of our tracking partners, allies and community mixers with whom we associated in this project and not those of our funding partner that supported this project, which is Oxfam Novib.

Dr. George-Hill Anthony
Executive Director

FOREWORD TO THE BUDGET TRUTH

The Niger Delta area in Nigeria was, for centuries, before the 1950s, a zone of peace and an environment of easy, leisurely life, as well as merry living. It was a region with an abundance of livelihood opportunities for its inhabitants. Today, however, it is described, in some quarters, as a “boiling point”. It has become the epicentre of conflicts, corruption and other crimes. It is the hub of all sorts of illegal trafficking - in crude oil, in arms and ammunition, in drugs, and even in human beings. It is, in short, the hotbed of insecurity and instability. The previously friendly natural environment of the region has been polluted, degraded, destroyed and therefore has become hostile to human, animal and plant habitation, existence or survival. Livelihood opportunities in the region are now few and far between. And human life in the region is nasty and short.

Yet, paradoxically, the Niger Delta is, in fact, naturally, a locale of abundance. It is rich in natural resources - luxuriant mangrove forests, a variety of fishes, arable land, and immense amount of hydrocarbon deposits. Its peoples, owing to the region's proximity to the Atlantic Ocean, were among the earliest beneficiaries of western education in Nigeria and many of them are highly educated. The earliest Nigerian training colleges and secondary schools were established in the Niger Delta. The Niger Delta is also financially wealthy in terms of resource revenue derived from it and used to swell the national coffers and also in respect of public revenue flowing into it from the national treasury. The Niger Delta is by far much better off than most other regions of Nigeria. To cap it all up, there is no dearth of development and financial plans in the region. From the famous 15- Year Niger Delta Development Master Plan, constructed with the support of the Niger Delta Development Commission (NDDC), through the Annual Budgets of the Ministry of the Niger Delta, the Annual Budgets of the State Governments in the region, and the Annual Budgets of the Local Governments in the region, one would expect to see a spectacular rate of development in the region. But is that the reality in contemporary Niger Delta?

This important question is what the book, *The Budget Truth*, sets out to answer. Emanating from the productive mills of the research industry of the Niger Delta Budget Monitoring Group (NDEBUMOG), the book is a priceless mine of empirical data and insightful analysis. Its sixteen chapters contain invaluable knowledge on methods of impact analysis, proportions of capital projects in the region, completed, uncompleted, on-going and with unascertained status, and recommendations on how to solve the problems thrown up by the study on effective budgeting and budget implementation.

On the methods, the book introduces the reader to, and discusses, Oxfam Novib's 'World Citizens Panel'. It is a method of evaluating the impact of projects funded by development partners on beneficiaries, especially the poor and the underprivileged. The constituent states of Nigeria covered by the book and the field survey report, upon which the book is based, are Akwa Ibom, Bayelsa, Delta and Rivers and the year of focus is budget year 2013. Apart from field survey, data collection and analysis on the budgetary process and budget implementation in the target states and local governments, the other activities undertaken and reported in the book are impact survey of development partner's funded pro-poor projects; town hall meetings to consider the capital projects budgeted for in the target states; stakeholder training for media and civil society organizations, members of local communities and staff of State Houses of Assembly on effective ways of achieving synergy among stake holders on the budgetary process to ensure inclusive and participatory budgeting. Chapters six (6) to twelve (12) of the book contains the presentation and analysis of field survey data on several hundreds of capital projects budgeted for by federal agencies, state governments, and local governments. The major finding was that, overall, the level of completion of capital projects in the 2013 budgets was low. The general picture is as follows: for Works capital projects, the rate of completion was 48.5 per cent; Education Sector—45.9 per cent; Health Sector—60.6 per cent. These also covered how to encourage cooperation among stakeholders in promoting participatory budgetary processes.

One distinguishing aspect of the study, which formed the basis of the book, is the way central problem was posed. It was conceptualized in the form of a relationship between a set of variables. Insecurity, poverty, economic enslavement, social disharmony are conceived as having links with resource conflicts. And as these problems increase in society, then so much pressure is presumed to mount communally and socially on government and private individuals, including politicians, to provide some relief to victims of these evils or problems.

Some specific remedies are proffered in the book. While the best remedy remains inclusive and participatory annual budgeting, some other complementary measures need to be instituted. The fight against corruption must be continued and intensified. The democratic process needs to be deepened. At all levels of the state and federal governments, the attainment of the 17 sustainable development goals by the year 2030 should be taken very seriously. Information should be made available to the public on releases of warrants and Authority to Incur Expenditure (AIE). Quarterly revenue releases to Ministries, Departments and Agencies (MDAs) should be made public; and Ministries should be compelled to publish quarterly, capital projects payments or warrants. Community based organizations and civil society organizations should be invited by State Houses of Assembly to witness, and where necessary, participate in budget defence and public hearings on oversight activities of the legislature.

By producing and publishing THE BUDGET TRUTH, the Niger Delta Budget Monitoring Group has offered Nigerians in general and the governments and people of the Niger Delta, a precious gift. If NDEBUMOG continues in this wise regularly, from its mills, we shall soon harvest a domestic equivalent of the Open Budget Index published by the International Budget Partnership. The Niger Delta will benefit tremendously from such a development. The mainstreaming of transparency and accountability in financial management is not really a choice for the Niger Delta. It is a matter of life and death for its people.

Professor Assisi Asobie

Executive Summary

The report encapsulated into this book is divided into 16 chapters. The first chapter captures the background of the Niger Delta Question, which brought to bear, the quest for the development of the region and the realities for fiscal accountability, which are quite essential for the region, since trillions of Naira in allocations have so far not transformed the region.

The issues of transparency, accountability, anti-corruption, along with addressing fiscal injustices in the region, must be tackled before this development can become a reality, hence, the existence of the Niger Delta Budget Monitoring Group, as a regional organization, which exists to bridge the gaps.

DELT4SLOG III and the SDGs

The **Sustainable Development Goals (SDGs)** are a proposed set of targets relating to future international development. They were introduced to replace the Millennium Development Goals at the end of 2015, which was the set deadline.

On 19th July 2014, the UN General Assembly's *Open Working Group on Sustainable Development Goals (OWG)* forwarded a proposal for the SDGs to the Assembly. The proposal contained 17 goals with 169 targets, covering a broad range of sustainable development issues. They include, ending poverty and hunger, improving health and education, making cities more sustainable, combating climate change, and protecting oceans and forests. On 4th December 2014, the UN General Assembly accepted the Secretary-General's Synthesis Report, which stated that the agenda for the post-2015 SDG process would be based on the OWG proposals.

The first chapter of this book shows the connection between budget monitoring, vis a vis budget tracking and sustainable development, establishing that Budget tracking is a key tool for sustainable development. Within the **SDGs**, these facts are well amplified repeatedly in aspects of inclusiveness, a fact further reinforced along the targets. Inclusiveness is one of the most lacking credentials of Africa's democracies, including Nigeria. Participatory budget is part of inclusive governance with certain precepts which include, but not limited to, access to information, transparency, accountability, fiscal justice and inclusion, gender equity and several elements of social accountability, which have all been eclipsed by corruption. The SDGs and the role of the civil society towards attainment of these goals by 2030 also form part of the opening chapter for this book.

Summary of DELT4SLOG III Desk Review

Chapter 2 features the summary of this project's desk review, which brought together, a team of experts and officials of NDEBUMOG to extract over 800 capital projects, cutting across 96 Agencies and Institutions of government at all levels, which have budgeted for capital projects (either executed or not), but were directly related to the Niger Delta and South-South geo-political zone for the 2013 fiscal year.

DELT4SLOG III & The World Citizen's Panel (WCP)

Chapter 3 is about the World Citizens Panel (WCP), which is an innovation of Oxfam Novib (the project funder). It is about evaluating and appraising impacts of projects which they have funded globally through beneficiaries' experiences concerning the impact Oxfam's projects have made in their lives.

Key characteristics of the WCP's approaches are, first of all, that it uses both qualitative and quantitative techniques (stories of change and surveys) to measure the impacts of its programmes as it concerns people living in poverty and suffering from injustice. Secondly, the communities themselves provided the information used for evaluation, instead of external experts. Lastly, it puts a lot of emphasis on learning by actively involving partners in the evaluation.

Niger Delta Budget Monitoring Group (NDEBUMOG) collected survey data and *stories of change* from a range of beneficiaries of the DELT4SLOG Series as part of the WCP impact assessment. The analysis of responses to some of the survey questions and a compilation of stories of change from beneficiaries of the DELT4SLOG project are captured in the third chapter of this report.

Key highlights of the impact survey show that, 78% of respondents have participated in collective/community action against injustice or fight for rights in the past year; 60% of respondents have had experience of rights violations during the past 12 months; 89% of respondents think there has been a change in the number of women active in politics; and 88% of respondents attribute this change to civil society's advocacy and enlightenment (12% attribute it to new laws by government).

Analysis of Town Hall Meetings Factsheet

Chapter 4 is the analysis of the Inclusive Budget Town Hall Meetings Factsheet, which explains capital projects extracted from various agencies' budget for the year 2013 and structured into a regional advocacy document as Factsheet, which was taken to stakeholders across the region at Inclusive Budget Town Hall Meetings. The Town Hall meetings took place at 16 Locations, across four benefitting states under this project, which include Akwa Ibom, Bayelsa, Delta and Rivers States. The Town Hall Meetings took place at Oron, Eket, Ikot Ekpene, Uyo, Warri, Abraka, Agbor, Asaba, Kaiama, Elebele, Amassoma and Yenagoa. Other locations were Omoku, Bori, Isiokpo and Port Harcourt.

Building Capacity of Stakeholders

In Chapter 5 of this book are details of the stakeholders' trainings, which were conducted under the Deepening Expenditure Line Tracking for States and Local Governments in the Niger Delta (DELT4SLOG III) project's third phase of implementation for stakeholders in the Niger Delta. The training workshops had a theme “**Building Capacity of Stakeholders for Fiscal Inclusion and Democratic Accountability**”, and was organized for NDEBUMOG Partners, the Media and Civil Society Stakeholders from 4th to 7th November, 2014, while that of Communities and staff of State Houses of Assembly (Government) from

the four benefitting states was held at Monty Suites in Calabar, from November 11th to 14th, 2014.

Among technical papers and sessions at the trainings were, “*Introduction to Monitoring and Evaluation: Effective ways for communities and government synergies at reducing poor service delivery*”; “*Using Budget Tracking to Connect In-depth Evaluation and Monitoring of Government Expenditure*”; “*Bridging the Gender Gap in the Budget Process: The Role of State Legislatures*”; “*Understanding the Processes in Public Finance Expenditure: The Role of State Legislative Assemblies*”, amongst others, which were presented and facilitated by experts and facilitators. At the end, stakeholders came up with communiqués and recommendations on the way forward, which are all available in this chapter of the book and also at the NDEBUMOG's website (www.nigerdeltabudget.org or www.ndebumog.org).

Summary of Tracking and Key Findings

Chapters 6 to 12 of this book center on activities during DELT4SLOG III budget tracking exercises, in which, a total of six hundred and thirty five projects were tracked across various 2013 budget documents of some federal agencies, states and local governments. These are: Akwa Ibom state, which had **206** state projects, **19** NDDC Projects and **20** Federal Projects, bringing the total number of projects tracked for Akwa Ibom to **245**.

In Rivers state- **40** projects tracked were state projects, **28** projects were for NDDC and **3** projects were federal, bringing Rivers projects to **71**.

For Delta state, **80** projects tracked were state projects, **10** projects were for NDDC, and another **10** were federal projects, which pushed Delta projects tracked to **100**.

In Bayelsa state, **49** of the projects tracked were state projects, **25** were NDDC projects, while **26** were federal projects, which brought the total of Bayelsa projects tracked to **100**. Additionally, Yenagoa local government area has **46** projects tracked, while Isoko South local government area has **73** projects. Several charts and tables have been created to illustrate the performances of these projects which are based on each of the state budget tracked.

For easy understanding of the tracking indicators, we have provided some classifications to explain the statuses of these projects, including, further graphical details about these tracking activities. The classifications are; **completed, on-going, abandoned, not completed, not done and unascertainable**.

Across the four states' 2013 budgets tracked (Akwa Ibom, Bayelsa, Delta and Rivers states), Works sector projects have **48.5%** completion, **20.1%** on-going, **2.3%** abandoned, **6%** unascertainable and **3%** not completed, whereas **20.1%** of the projects tracked were not done.

Further on sectoral specifics, Education sector had **45.9%** projects as completed, **7.3%** as on-going, **6.4%** as unascertainable and **34.9%** of its projects were not done, whereas **0.9%** of these projects were not completed and **4.6%** were abandoned.

Indicators for Health sector tracked projects are as follows: **60.6%** completed. **3.8%** on-going, **10.6%** unascertainable, **0.76%** not completed and **24.24%** not done.

FIGURE 1: PERFORMANCE INDICATORS OF PROJECTS TRACKED FROM THE 2013 STATE BUDGETS OF AKWA IBOM, RIVERS, BAYELSA & DELTA

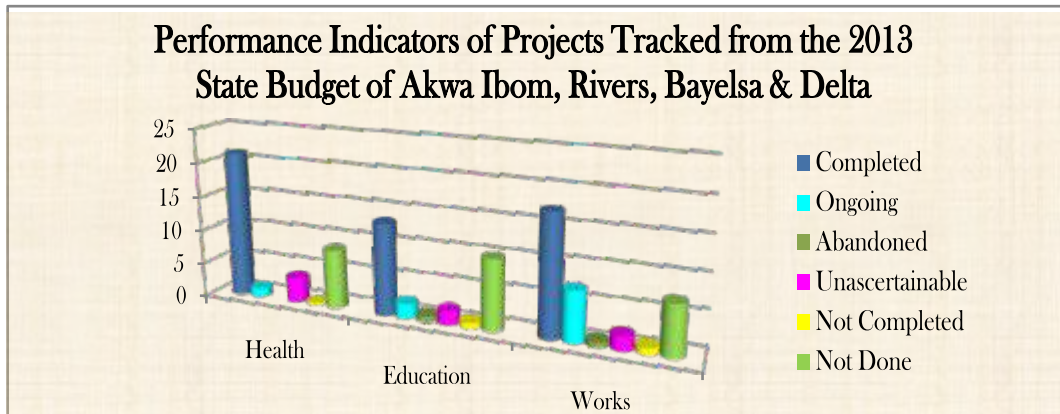


FIGURE 2: ALL NDDC PROJECTS FROM THE 2013 BUDGET TRACKED IN AKWA IBOM, DELTA, BAYELSA & RIVERS

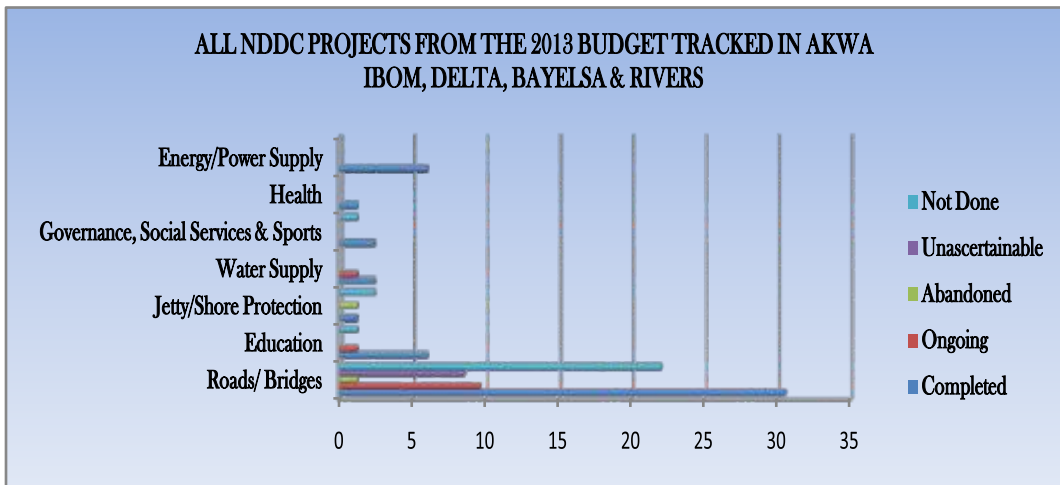
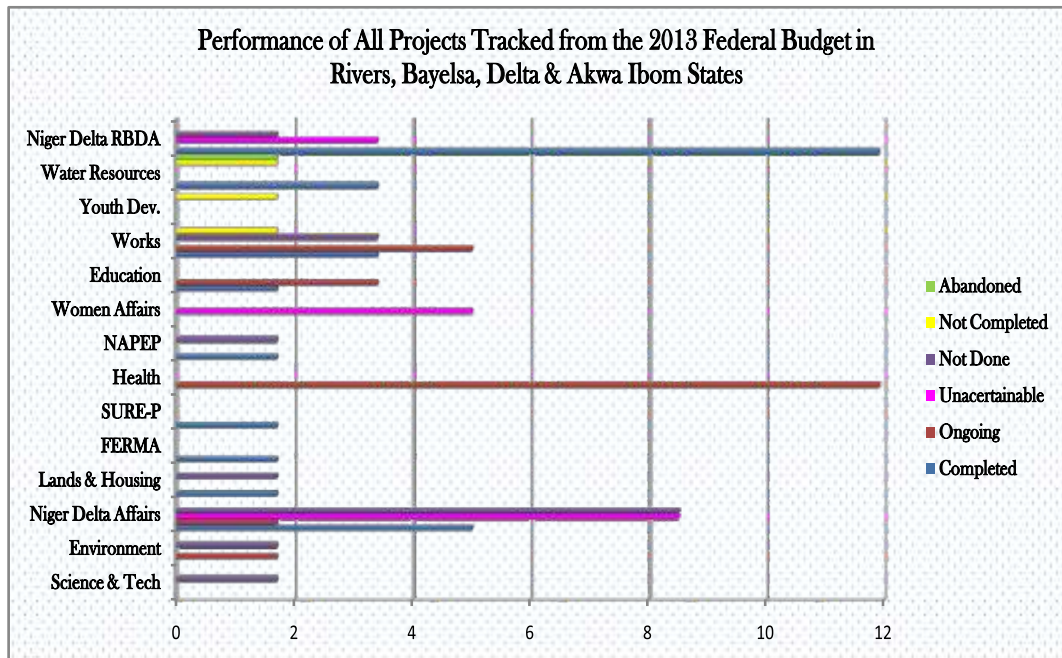


FIGURE 3: PERFORMANCE OF ALL PROJECTS TRACKED FROM THE 2013 FEDERAL BUDGET IN RIVERS, BAYELSA, DELTA AND AKWA IBOM STATES



We could not verify why some of the 2013 projects were not completed. It may possibly be due to lack of full releases of budgeted amounts, absconding of contractors, envelopes variation conflicts, amongst others. We therefore, recommend that stakeholders should pay more attention to budget implementation mechanics. Please note, the indicators provided here and in other sections of this book are for only some of the projects we decided to tracked and not wholly the entire Federal Budget for these states. Such also applies for Local Governments projects tracked, States, Federal and NDDC.

Advocacy Visits & Town Hall Meetings

In line with the objectives of the DELT4SLOG Series, the Niger Delta Budget Monitoring Group made Advocacy Visits to selected target institutions across the region. The advocacy visits were to expand the campaign and mobilization efforts of reaching out to important stakeholders, to advocate for citizens' inclusion in the budget process which would deepen citizens' needs equilibrium, end-users sampling, value-chain- integrity, value for money on projects consideration, implementation and delivery, sustainability of projects, community ownership and protection of projects, which in the long run, will promote governance inclusion, transparency, accountability, reduce corruption and deepen Nigeria's democracy.

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Information concerning these Advocacy Visits and Town Hall Meetings are captured in Chapters 13 and 14 of this report. Accordingly, the Advocacy team visited the Akwa Ibom State House of Assembly, Bayelsa State Ministry of Budget and Economic Planning, the Amananaowei (Paramount Ruler) of Kaiama Town, Chief J. O. Burutolu, Ekpein The II, the Pentecostal Fellowship of Nigeria (PFN), Bayelsa State Chapter, Nigeria Union of Journalists (NUJ), Bayelsa State Council, the Office of the State Auditor-General (OSAG), Delta State and Bayelsa State Ministry of Finance, among others.

The Town Hall meeting concept was introduced to the DELT4SLOG III project (it was not included in DELT4SLOG I and II) in order to get the communities more involved in the budget process and thus increase overall community participation. To this end, sixteen town hall meetings were held at selected locations across the four states (four in each state) of Akwa Ibom, Bayelsa, Delta and Rivers.

This report draws the following conclusions (amongst others): that Government MDAs need to integrate the communities and the civil society into their fiscal planning and blueprints for realistic and better service delivery; measuring the implementation of MTAP, MTSS, MTEF and MTEP for capital projects should have simplified explanatory log for easy understanding by community stakeholders.

Also, Governors in the region should ensure the releases of the audited accounts of their states to stakeholders. This would help budget trackers match baseline in the field of tracking with actual releases as embedded in the Vote Books and audited reports.

State Houses of Assembly should endeavor to invite community stakeholders and the civil society groups to budget defense and public hearings. Budgetary synergy is recommended among all tiers of government and interventionist agencies in the Niger Delta and states (within the Niger Delta) should endeavor to conduct a desk review and beneficiaries' intelligence on the federal government's budget every year. This will help to reconcile duplications, outright siphoning and wastages.

Finally, the concluding chapters of the report (15 & 16) capture recommendations and information about the Niger Delta Budget Monitoring Group. Among the recommendations is that the quarterly releases to the MDAs should become a public document, with the Ministries further compelled to publish (quarterly), capital projects payments or warrant thresholds to which such releases applies, either to contractors or service providers, for the public to know. If not, disruptive releases associated with projects abandonment, variations, cancellations, litigations, warehousing, shadow recycling and duplications, would continue in the system, unabated. That is the painful **THE BUDGET TRUTH**.

Moreover, the National Budget (Implementation) Bill (NBB), along with the Whistle Blowers Protection Bill needs to be reintroduced urgently to the National Assembly, with the

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passage of the Bills, fast-tracked. Laws are not the problem of Nigeria but implementation. In the case of the NBIB and WBPB, their enactments are fundamental necessities and urgent for the fiscal salvation of Nigeria.

Furthermore, the lack of access to information about releases of warrants and AIEs in the budget at the state level is posing a colossal gap, which, if not addressed, shall continue to swing the shadows of budgetary atrocities. More worrisome is the fact that the implementation of the Freedom of Information (FOI) Act in Nigeria is still encountering some legal turbulence concerning its acceptability to States and Local Governments.

Unfortunately, Local Government budgets are the most whipped at conceptualization, formulation, implementation, monitoring, evaluation, inclusion, releases and on cost-chain-architecture. Until there is a full constitutional autonomy to the Local Governments in Nigeria, which allows Local Governments to draw their funding directly from the First Line Charge, the problems surrounding Local Governments administration, vis a vis hope for its (budgetary) salvation would not go away.

As insecurity, poverty, economic enslavement, social disharmony, which are related to chronic deprivation, economic oppression, resource conflicts, etc, continue to increase in our society, with so much pressure communally and socially on the private “pockets” of government officials and politicians, the best remedy is to use the annual budget as a solution to salvage our land and ventilate wealth, through participatory budgetary approach for our constitutional democracy, fight against corruption and consolidation of Nigeria's democracy, inclusive governance and attainment of SDGs by 2030.

Time is ticking and we must collectively act now to save our nation from a self-inflicted destruction!

These are the facts and the *THE BUDGET TRUTH!*

Chapter 1: Background – DELT4SLOG III And The Sustainable Development Goals (SDGs)

Civil Society Inclusive Budget Work- The Bridge for the Achievement of Sustainable Development Goals (SDGs) by 2030 in Africa

This chapter is dedicated to the SDGs by Dr. George-Hill Anthony, The Executive Director of NDEBUMOG.

In Africa, sustainable development may be interpreted to mean different things to different people. Within the context of pursuing developmental wishes, it could be said to be, directly or indirectly, a mechanism which could bring sustainable social infrastructure, marching human development demands, equitably with social infrastructural needs, along with other necessities which are to improve life expectancy of citizens of any country, among others. Sustainable development can therefore be defined as an all encompassing system of durable survival which surpasses humans to materials, goods and services and together, can engender good standard of living and social stability of a state within a political economy and far beyond the limits of individual citizens, through availability of putting infrastructural and social needs for the benefits of the citizenry and satisfaction of all.

Regrettably, Africa has found itself in a situation where majority of those who are supposed to drive these developmental equilibriums are, sadly, those, as “leaders of Africa”, who are themselves, the barriers towards sustainable development in the continent of Africa. Here are “the leaders” who, rather than drive sustainable development for the continent, drive their own wealth aggrandizement, economic oppression and deprivation of the citizenry and at the same time, promote their “self preservation” at the expense of integrated sustainable development, which many of the “leaders” do through trampling on bureaucratic autonomy, electoral violations, judicial suppression, budgetary iniquities, among, other vices, which make the survival of “powerful individuals” outweigh the survival of sustainable institutions in Africa.

Forlornly, majority of the Africa's top hypocrites who work against the continent's sustainable development efforts, are those parading themselves as representatives of the continent at international fora, such as meetings and consultations, which, expectedly, should bring about the desired development to Africa. They fly chartered and private jets, business class cabins and presidential aircrafts to such functions at the cost to Africa's deprived masses, only for them (Africa's oppressors) to return with “sealed agreements” for Africa's prosperity, but lock-up such agreements in their cabinets or use underhand deals to frustrate processes of mainstreaming the functionality of such agreements either hypocritically, bureaucratically, socially or otherwise, but at the same time, cry more than the bereaved and call themselves drivers and protectors of Africa's development. This, they do just to attract sympathy from the public in their false and deceptive “heroism”, which further creates opportunistic corridors for the “heroic” champions to continue parading the world for the solutions to Africa's self inflicted human calamities. The black race must rise up to fight psychological hypocrisy!

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The above scenario affects every facet of Africa's development, from civil society to government; government to private sector; private sector to religious sector; and from religious sector to communities which are themselves the victims, but with many celebrating the so called “heroes” sycophantically for survival, which is another fast survivalist trade in Nigeria, and beyond. Genuine protectors of humanity must come together to help Africa! Since charity begins at home, Africans must act first and fast. By this, genuine state and non-state actors can help Africa and further deepen such psychological, intellectual, moral and communal help to their countries, states, local governments, districts, clans, compounds and families, by seeking constructive collective reasoning for responsibility and inclusivity in line with the 17 SDGs for the triumph of Africa through the **SDGs** by 2030. To do this, every stakeholder in the world and Africa particularly, must buy in and look at these 17 Sustainable Development Goals with 169 Targets with an approach on how these greatest developmental intellects should be the furthestmost drivers of transformative blueprints in our society.

By the reflection of this paper, the **SDGs** can be divided into two categories - 1 and 2, for the purpose of budget work, vis a vis itemizing the goals along advocacy clustering, which would help stakeholders, such as government, civil society, private sector and communities, go about lobbying, mobilizing and advocating for the attainment of the **SDGs**. Succinctly, the first category, as tabulated below, are divided into A and B, with (A) having 14 of the goals, which directly relate to participatory budget processes within the institutional architecture of governance, particularly in places such as Africa and Asia.

Category (B), are goals, lifted from (category A), which can be narrowed down as the core goals, which are inter-related to realistic-inclusive- budget, whereas category 2 below are those which relate to policies and frameworks to achieve them, even as a few others are interwoven to all.

Here are the tabular categorizations:

TABLE 1: THE SDGS AND THEIR RELATIONSHIP TO BUDGETS

S/N	PARTICULAR SDGs	RELATIONSHIP TO BUDGET	CATEGORIES GROUPED
1.	GOAL 1: End poverty in all its forms everywhere	It is debatable if poverty can ever be eradicated. However, to reduce poverty, there must be inclusive budget especially in developing countries, which would enable citizens to hold their governments accountable, measure and take part in how their resources are utilize, thereby reducing corruption and ventilating wealth for all.	Category 1: A & B
2.	GOAL 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture	Agriculture is an area where most citizens of third world countries are often of the view, the government uses to siphone public money, through bloated agricultural spending, using all kinds of “quick wins programmes” and yet, with little results known to the public, concerning inclusive tracking of the expenditures on agriculture. Such must be reversed, through budget tracking and tackling of corruption and other leakages, which would create opportunities for more beneficiaries as a strategy for wealth reduction.	Category 1: A
3.	GOAL 3: Ensure healthy lives and promote well-being for all ages	Health is wealth! Health is a sector that has attracted huge budgetary envelopes for decades, and yet, is the most contributing factor to low life expectancy in Africa due to lack of good medical facilities and unfortunate attitude of medical personnel. The reduction in infants’ mortality and maternal mortality, through the MDGs, as was flaunted by some African countries, seem exaggerated. It is only when the civil society and communities are able to measure tools deployed to appraise health sector spending by governments shall this ferocious circle be overcome.	Category 1: A
4.	GOAL 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	There are various avowals for budget equity. The UN have also pegged a percentage, which they argue, should be (the standard) allotment to education budget. Notwithstanding, fiscal justice and tracking of education’s sector spending, shall enhance quality and standard of educational infrastructure, which should go hand-in-hand with training of teachers at all levels, from time to time. As teachers can only give what they have in the heads.	Category 1: A
5.	Goal 5: Achieve gender equality and empower all women and girls	Gender responsive budgeting, gender equity and gender justice, should be mainstreamed into the budget. It is an essential key to achieving this goal.	Category 1: A
6.	Goal 6: Ensure availability of water and sanitation management for all	Water availability is still considered as a luxury and not a right by many of the countries in Africa. Therefore, Multilateral Institutions, such as, the World Bank, should be watchful in their campaign to push government of third world countries, into privatizing water. Sanitation prioritization is essential. Sanitation spending is almost zero for governments at the local level, hence, a	Category 1: A

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7.	<p>Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all</p>	<p>It is estimated that Nigeria has spent over N2.74 trillion on energy supply for the past 16 years and yet, electricity availability remains largely poor in most parts of Nigeria. Ghana too, which before now, had some level of energy stability is beginning to wane in energy sufficiency. Such is largely because government shut its doors against citizens' participation at demanding energy spending accountability. The doors for inclusive accountability for energy sector spending should be opened. Without it, this goal may not be achieved by 2030. Citizens' inclusion shall further reduce the burden of the poor masses subsidizing for corruption through energy tariff structure.</p>	<p>Category 1: A & B</p>
8.	<p>Goal 8: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all</p>	<p>One may be tempted to ponder if it is possible for this goal to be realized, going by the inclusion of the word "all" in the phrasal of this goal. It is not everybody in the world that is ready to work decently or make legitimate productive income. There are criminals, terrorists and some other humans who have rejected moderation for self-development, or must "all" be compelled to work decently? Notwithstanding, good policies, economic revival and anti-corruption fight can help in the actualization of extensive part of the goal.</p>	<p>Category 1: A & B</p>
9.	<p>Goal 9: Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation</p>	<p>Independent monitoring and evaluation by stakeholders, alongside that of the government, is very essential to the achievement of this goal by 2030.</p>	<p>Category 1: A & B</p>
10.	<p>Goal 10: Reduce inequality within and among countries</p>	<p>Implementation of International Conventions, Covenants, Trade Agreements, among others, are essential at pursuing this goal although the probability of achieving this is very unlikely by 2030. However, further partitioning of Africa, along shadow imperialistic interests should be discouraged.</p>	<p>Category 1: A & category 2</p>
11.	<p>Goal 11: Make cities and human settlements inclusive, safe, resilient and sustainable</p>	<p>Monitoring, evaluation, procurement audits, along with value -for-money tracking in public procurement process by the civil society are very essential for the achievement of this goal. For a country like Nigeria, the Public Procurement Act needs to be reworked to be civil society and community friendly, which, it is not at the moment.</p>	<p>Category 1: A & B</p>
12.	<p>Goal 12: Ensure sustainable consumption and production patterns</p>	<p>Strengthening of regulations, monitoring and enforcement of standards, pro-poor pricing regime and energy sustainability are very essential to the attainment of this goal.</p>	<p>Category 1 = A & B and category 2</p>
13.	<p>Goal 13: Take urgent action to combat climate change and its impact</p>	<p>Stakeholders' sensitization, awareness, mobilization, education, environmental renewals, consumption of clean energy and adequate funding to tackle climate change are very essential by governments at all levels.</p>	<p>Category 1: A</p>

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14.	<p>Goal 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p>	<p>Government should increase maritime security within Nigeria and the Gulf of Guinea, collaborate with neighboring countries for maritime security, strengthen the navy, mop up small, light and heavy weapons for sanity to return like in the good old days of social freedom and tourism, thereby; reducing poverty and promoting development, social integration and cross-border trade.</p>	<p>Category 1: A</p>
15.	<p>Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forest, combat desertification, and halt and reverse land degradation and halt biodiversity loss</p>	<p>Government and stakeholders should stop irreversible disruption of the natural equilibrium of ecosystem through lack of enforcement of standards in oil exploration, halt invasive weeds and gas flaring and at the same time, revamp regulations for environmental standards, including the passage of the Petroleum Industry Bill (PIB) as emergency remedial steps.</p>	<p>Category 1: A</p>
16.	<p>Goal 16: Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels</p>	<p>For this goal to be achieved, governments, globally, should promote inclusive budget through town hall meetings, participation of communities and stakeholders at budget defense sessions, needs assessment, impact sampling, monitoring and evaluation, electoral reforms, including (technical/financial) procurement processes, e: g, bids evaluation, procurement audits, along with reforms in the judiciary system in areas, where the Administration of Criminal Justice Act 2015 do not cover.</p>	<p>Category 1: A & B</p>
17.	<p>Goal 17: Strengthen the means of implementation and revitalize the global partnership for sustainable development</p>	<p>Implementation of International Conventions, Covenants, Fair Trade Agreements, among others, are essential towards attainment of this goal. Cross Border economic oppression, through import tariff and unfair trade agreements should be eradicated.</p>	<p>Category 2</p>

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The above tabulation proves there is a connection between budget monitoring, vis a vis budget tracking, and sustainable development. Within the **SDGs**, these facts are well amplified in aspects of inclusiveness, a fact, further reinforced along the proposed **SDGs** targets. Inclusiveness is one of the lacking ingredients in Africa's democracies, including Nigeria's. Participatory budget is part of inclusive governance with certain precepts, which include, but not limited to: access to information and justice, transparency, accountability, fiscal impartiality, inclusive rights, gender equity and several other elements of social accountability, which have all been trampled by corruption.

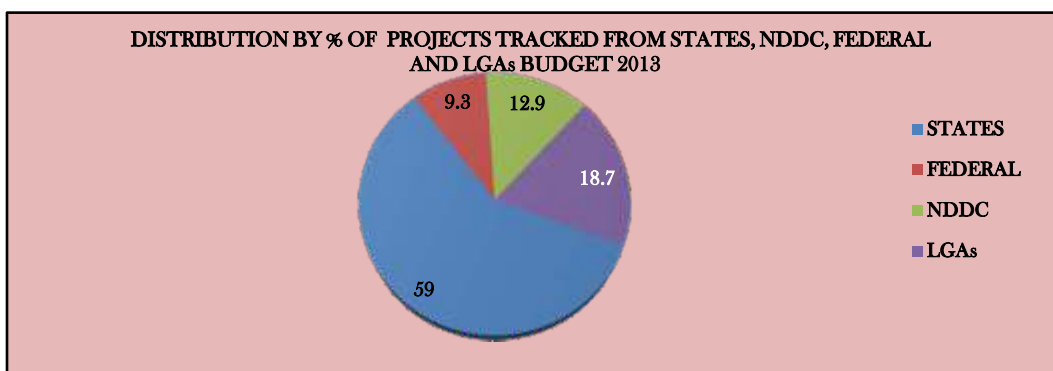
Sadly, as Nigeria's society ponders deeply by each passing day, about growing insecurity which is taking an alarming rate, emphasis is being downplayed by many, on the need for citizens to interrogate Nigeria's defence sector spending, which has taken the largest chunk of the capital budget for the past three fiscal years. Yet, the situation has become worst, with lives of citizens fast becoming cheap, like chickens, vultures and pigs in the hands of rampaging criminals. For some years now, Nigerians have witnessed a situation, where the more the envelopes allocated to defence sector gets bloated, the higher the resultant increase in insecurity. Irrespective of this ill trend, some hypocrites, self-appointed defence analysts and "security experts", some, who are also defence sector contractors and consultants and for conflicts of interest, are unable to question such abnormal trend, so as not to loose from the largesse of sharing from the defence sector fiscal splurge but rather than kept quite, trade in psychological and economic two-facedness. Hypocrisy is another aspect of psychological corruption.

Further, during the twilight of former President Goodluck Ebele Jonathan's government, the National Assembly approved \$1 billion USD to be borrowed by Nigeria, which was to be plugged in as additional defence sector spending against insurgents in the North Eastern part of Nigeria. As we speak, indicators cannot be tracked nor shadow lifted, if that huge amount was actually used for the purpose it was meant for and if such purpose(s) were truly achieved. This is a country that gave millions of dollars to the government and people of Sao Tome and Principe some years ago as loan in support of that country's extractive sector's development. Till date, Nigerians are still in the dark about the repayment of the money from Sao Tome and Principe, or if it was repaid into private pockets of a few individuals in government. This goes to show that many of the "system savers" are the very beneficiaries against lack of inclusion and disclosures in government, which can only be tackled, through fierce anti-corruption fight. If not, Nigeria and other African countries could get to a stage where defence budget alone shall take 80% of annual budgets and yet with the citizens being pounded by criminals and insurgents, in addition to poverty, biting hard, without mercy. The world must begin to see corruption as a crime against humanity!

It is clear that civil society budget work should be part of the inclusiveness in governance at all levels as already encapsulated within the **SDGs**, something which those of us working with the Niger Delta Budget Monitoring Group (www.nigerdeltabudget.org or www.ndebumog.org) have, over the years, advocated for. This is the reason why we are connecting this phase of the "*Deepening Expenditure Line-Tracking for States and Local Governments*" in the Niger Delta (*DELTA SLOG III*) to the **SDGs**, with the hope, this gesture shall hurl other developmental actors globally to mainstream the drive towards the **SDGs** to critical civil society budget work.

In connecting various projects, which were tracked during this “*Deepening Expenditure Line-Tracking for States and Local Governments*” Phase III, the chart below illustrates the distribution of the various projects along with agencies of government (States, Federal, NDDC and Local Government Areas), which were responsible for the execution of these projects.

FIGURE 4: DISTRIBUTION (BY %) OF PROJECTS TRACKED FROM STATES, NDDC, FEDERAL AND LGAs BUDGETS



The chart above shows the distribution of all projects which were tracked from the 2013 Budget of these agencies as stated. The above shows states have 59% of all projects that were tracked across different states, made up of Rivers, Bayelsa, Delta and Akwa Ibom States. Of these projects, 9.3% were Federal Government projects extracted from the 2013 Appropriation Act, 12.9% were from NDDC 2013 Capital Projects Budget, whilst 18.7% were tracked from the Local Government Areas Budget. The LGAs were Isoko South LGA and Yenagoa Local Government Areas' Budget respectively.

TABLE 2: PROJECTS TRACKED ACROSS VARIOUS MDAs WITHIN THE FOUR STATES OF DELT4SLOG III IN THE NIGER DELTA

S/N	STATE MDAs	RIVERS	BAYELSA	DELTA	AKWA IBOM	TOTAL
1	HEALTH	8	4	25	95	132
2	EDUCATION	3	12	30	56	101
3	WORKS & TRANSPORT	29	33	25	31	118
4	SPECIAL DUTIES				16	16
5	MINISTRY OF SCIENCE & TECHNOLOGY				8	8
	TOTAL	40	49	80	206	375

These projects are related to various SDGs Goals, with interlocking sectoral spread, which are explained under this chapter, with a relational clarity. However, further statistical breakdown across the benefitting states are provided below:

AKWA IBOM STATE: A total of Two Hundred and Forty- Five projects were tracked in Akwa Ibom State during this DELT4SLOG III assignment. These were projects and

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programmes picked from Federal, States and NDDC Capital Budget for 2013, covering some sectors. Two Hundred and Six Projects (206) were tracked from Akwa Ibom State 2013 Budget, 19 Projects were tracked from the NDDC Budget and 20 Projects tracked from Federal Government's Budget for same fiscal year. All these totaled 245 projects.

RIVERS STATE: A total of Seventy-One projects were tracked, interwoven thus: State Budget- 40 projects, Federal Government Budget- 3 projects and NDDC Budget- 28 projects.

DELTA STATE: One Hundred projects were selected and tracked. These were distributed as follows: State Government projects-80, NDDC- 10 and Federal Government projects- 10.

BAYELSA STATE: Here, projects were also drawn from Federal, State and NDDC Budget. 49 projects were tracked from the State Government Budget, 26 from the Federal Budget and 25 projects tracked, were from the NDDC Budget. Thus, a total of 100 projects were tracked in Bayelsa State.

LOCAL GOVERNMENT AREAS

YENAGOA: This was a special tracking scenario. Local Government budget is the most dysfunctional among the three tiers of government in Nigeria. Some of the LGAs do not have a fiscal budget, while many, may have “copy and paste” yearly copies. The problem of running an effective Local Government system is constitutional conundrum. Autonomy must be sought for Local Governments, as such, would lead to the abrogation of the Joint Local Government Account operationality with the States, which has not allowed for proper and effective functioning of the Local Government system in Nigeria. A total of Forty-Six projects were tracked from Yenagoa Local Government Area's Budget for 2013.

ISOKO SOUTH: Projects from this Local Government Area's budget for 2013 were also selected and tracked. A total of Seventy Three projects were tracked. Result of these tracking can be seen in the table and graphical analysis for Isoko South Local Government Area's section of this report.

TABLE 3: DISTRIBUTION OF ALL FEDERAL PROJECTS TRACKED ACROSS THE FOUR STATES

S/N	FEDERAL MDAs	NUMBER OF FEDERAL PROJECTS TRACKED IN AKWA IBOM	NUMBER OF FEDERAL PROJECTS TRACKED IN BAYELSA	NUMBER OF FEDERAL PROJECTS TRACKED IN DELTA	NUMBER OF FEDERAL PROJECTS TRACKED IN RIVERS
1	Federal Ministry of Science and Technology	1			
2	Ministry of Environment	1	1		
3	Ministry of Niger Delta Affairs	9	6		
4	Ministry of Lands, Housing and Urban Development	2	1		
5	Subsidy Reinvestment Programme (SURE-P)				
6	National Poverty Eradication Programme (NAPEP)	2			
7	Ministry of Women Affairs	3			
8	Ministry of Works	2	2		3
9	Ministry of Health			7	
10	Ministry of Education			3	
11	Ministry of Youth Development		1		
12	Ministry of Water Resources		4		
13	Niger Delta River Basin Development Authority		10		
14	Federal Road Maintenance Agency (FERMA)		1		
	TOTAL	20	26	10	3

TABLE 4: DISTRIBUTION OF PROJECTS TRACKED FROM THE NDDC 2013 BUDGET

S/N	SECTOR/STATE	AKWA	IBOM	BAYELSA	DELTA	RIVERS	TOTAL
1	Energy/Power Supply			5			5
2	Water			3			3
3	Education				7		7
4	Health			1			1
5	Jetty/Shore Protection			4		1	5
6	Roads/Bridges	19		9	3	27	58
7	Governance, Social Services & Sports			3			3
	TOTAL	19		25	10	28	82

TABLE 5: DISTRIBUTION OF PROJECTS TRACKED IN ISOKO SOUTH AND YENAGOALGA AREA'S BUDGET 2013

S/N	SECTORS COVERED	ISOKO SOUTH	YENAGOALGA	TOTAL
1	Agriculture and Natural Resources	4	2	6
2	Fisheries	1	1	2
3	Manufacturing and Craft	1	2	3
4	Rural Electrification	3	2	5
5	Commerce, Finance, Co -Operative and Supply	2	1	3
6	Transport (Road and Bridges)	3	9	12
7	Education	5	4	9
8	Health	7	3	10
9	Information (and Culture in the case of Isoko South)	2	3	5
10	Social Development	6	3	9
11	Fire Services	2	1	3
12	Water Resources and Water Supply	4	1	5
13	Environmental, Sewage and Drainage	7	2	9
14	Community Development	4	1	5
15	Administration		3	3
16	Staff Housing		2	2
17	Workshop		3	3
18	Repayment of Capital Loan/ Interest		3	3
19	Livestock	1		1
20	Forestry	2		2
21	Central Administration	13		13
22	Staff Housing	4		4
23	Town and Country Planning	2		2
	TOTAL	73	46	119

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Within an aggregation of all the projects summated above, there are crosscutting linkages of the projects along the **SDGs**. Such are for goals: 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 14, 15 and 16. Interestingly, Local Governments' projects are the most (directly) related to the SDGs than for other tiers of government, such as, the States and Federal Government. Examples of these are: Forestry, Livestock, Fisheries, Manufacturing and Crafts, Housing, Social Development, Environmental, Sewage and Drainage, Community Development, Water Supply, amongst others.

Furthermore, looking at the enveloping trends covering, most especially, NDDC projects, there are duplicated curiosities, likewise, with that of the Federal and the States. Example are: Energy, Water, Education, Health, Jetty/Shore Protection, Roads and Bridges, Governance, Social Services and Sports, among others, which are also areas of NDDC's budgetary leaning, along with the States and the Federal Government, which also, are budgeting along the same streak. But for the sake of pursuing the attainment of **SDGs** for Nigeria, all these duplications, among agencies of government, need harmonization, fiscal reconciliation, practical realignment and inclusive monitoring, tracking and evaluation by the communities and civil society. Without such monitoring and tracking as already envisaged by the **SDGs**, Nigeria would neither achieve nor come near achieving even a half of the SDGs 17 Goals by 2030. That is the reality along this ***THE BUDGET TRUTH***.

For indicators relating to performances of these projects that we have tabulated, readers are implored to read other chapters of this book, which would help them to see the performances broadened along the agencies and sectors through the indicators that this book has provided.

Chapter 2: Summary of DELT4SLOG III Desk Review

The purpose of the desk review was to extract projects from 2012/2013 budgets of four states in the Niger Delta (Akwa Ibom, Bayelsa, Delta and Rivers), two local governments (Yenagoa and Isoko South), the NDDC and some Federal Ministries, Departments and Agencies, MDAs, so as to track some of these projects and thus assess the performance of these states, local governments and Federal Ministries, Departments and Agencies. It was the first step in the DELT4SLOG III programme (Deepening Expenditure Line Tracking of States and Local Governments in the Niger Delta – Phase 3), which was supported by Oxfam Novib of Netherlands.

Methodology

Data collection was mainly dependent on secondary data sources. The review team conducted a review of documents at Federal, State and Local Government levels. In addition, the review team conducted a series of in-depth interviews and group discussions, where appropriate, with selected key informants and stakeholders.

The desk review team comprised of six NDEBUMOG staff; the Executive Director, NDEBUMOG Technical Adviser, an M & E Officer, external consultant and Resident Volunteers.

Challenges/ Limitations

The desk review team was confronted with some challenges bordering mainly on accessing information from relevant institutions. The NDDC in particular does not make its budget available to the public and NDEBUMOG had to rely on key relationships which we had cultivated with bureaucrats over time to source this and other necessary documents for our work.

Scope

Although the desk review covered projects across diverse sectors, particular emphasis was laid on three sectors; Health, Education and Works. The desk review covered four states and two local government areas, with over 100 Federal parastatals (including the NDDC), covering over 1,337 projects.

Using the findings of the Desk Review

The desk review was used for group activities in the follow-up workshops during this phase of DELT4SLOG. Participants reviewed the projects in groups (per state) to determine those projects that will be tracked in their various states and localities. The projects in the desk review were subjected to analysis from a gender perspective to measure their gender responsiveness and its impacts on women and men vis a vis their families. The goal was to mainstream gender into the criteria used in budget formulation. For the first time in the

DELT4SLOG Series, we had provisions for Town Hall Meetings in 4 states, which also relied on information from the desk review.

FIGURE 5: ANALYSIS OF PROJECTS FROM AKWA IBOM STATE 2013 . BUDGET

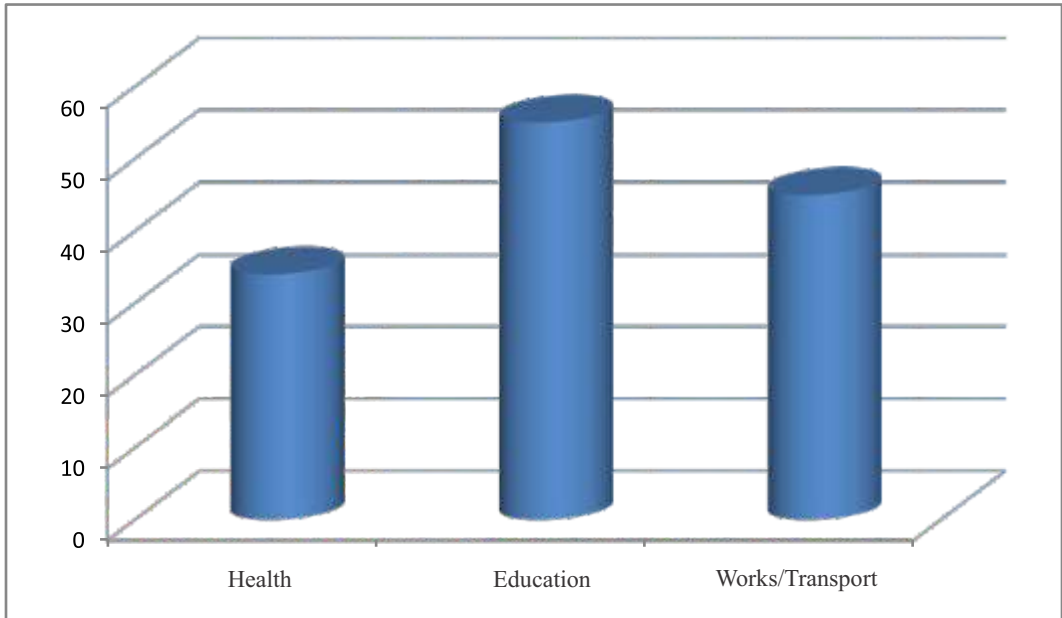


FIGURE 6: ANALYSIS OF PROJECTS FROM DELTA STATE 2013 BUDGET

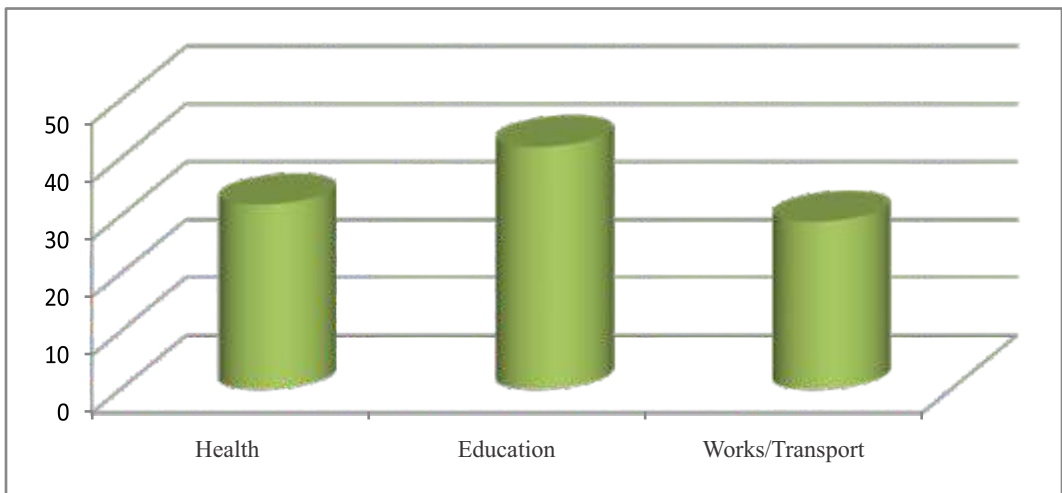


FIGURE 7: ANALYSIS OF PROJECTS FROM BAYELSA STATE 2013 BUDGET

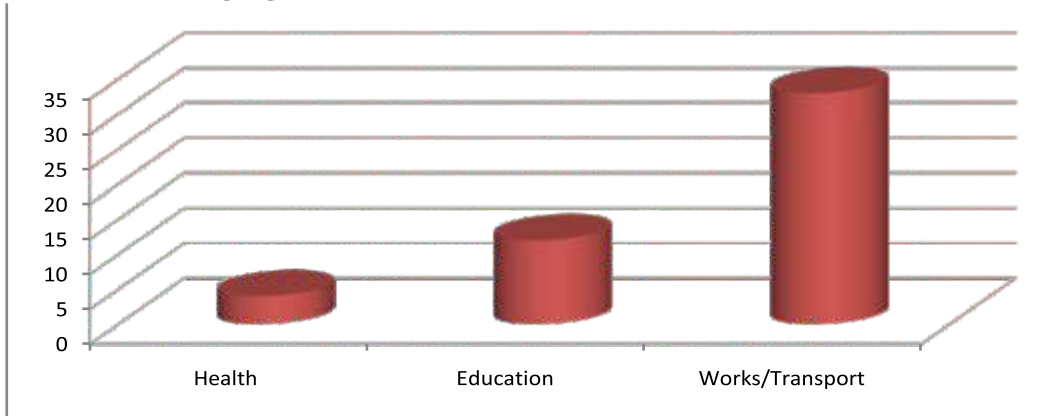


FIGURE 8: ANALYSIS OF PROJECTS FROM RIVERS STATE 2013 BUDGET

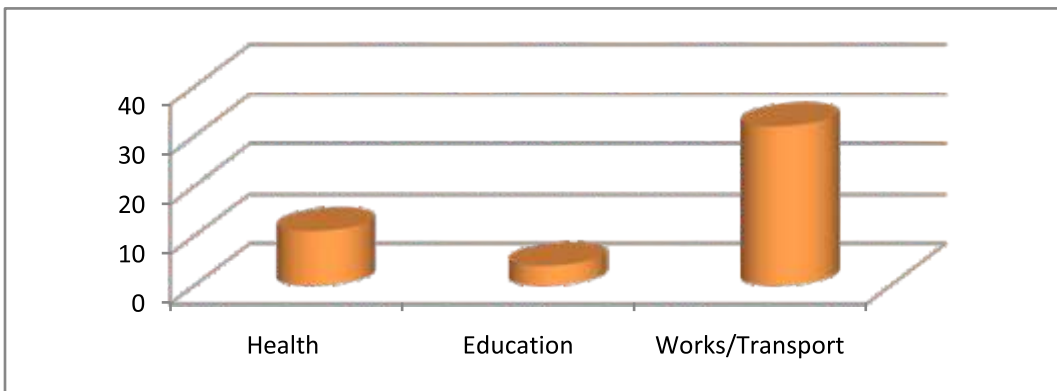


FIGURE 9: ANALYSIS OF ESTIMATES OF YENAGOA LOCAL GOVERNMENT COUNCIL 2013 CAPITAL EXPENDITURE

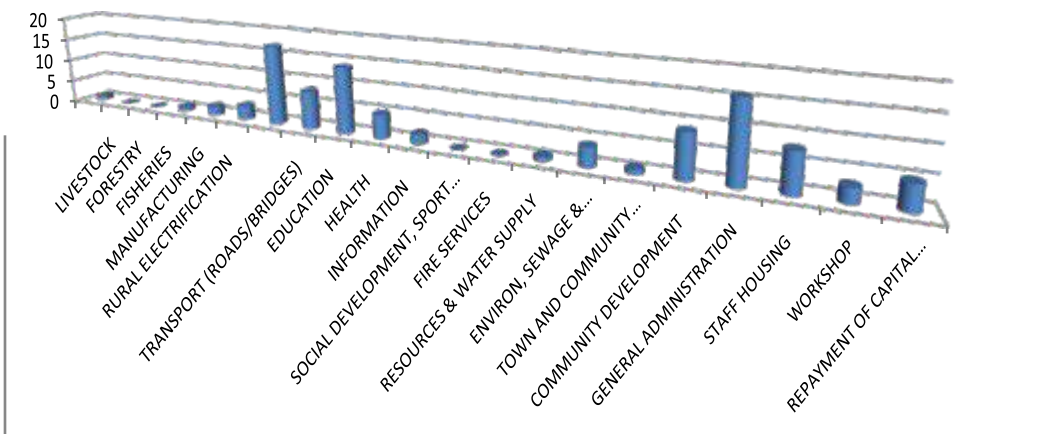


FIGURE 10: ESTIMATES OF ISOKO SOUTH LOCAL GOVERNMENT COUNCIL 2012 CAPITAL EXPENDITURE

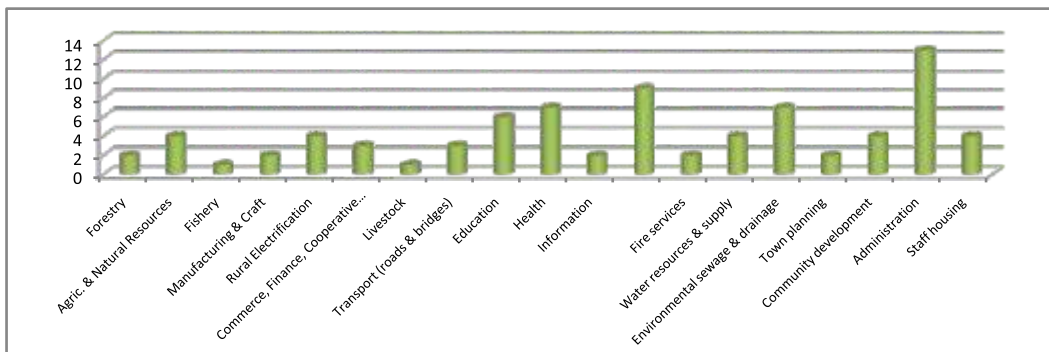


FIGURE 11: SELECTED PROJECTS FROM THE NDDC 2013 BUDGET FOR THE DELT4SLOG III PROJECT

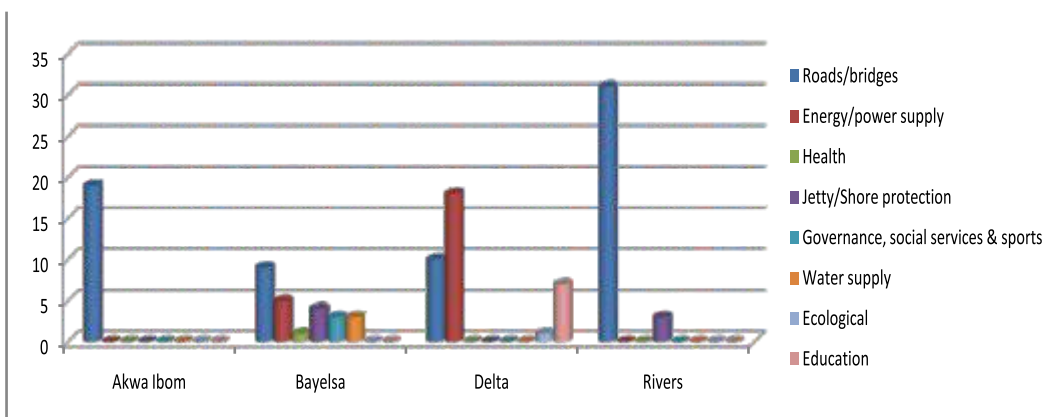


TABLE 6: PROJECTS EXTRACTED FROM FEDERAL GOVERNMENT 2013 BUDGET

S/N	Ministry	Department/Agency	Number of Projects Extracted
1.	Federal Ministry of Labour and Productivity	National Directorate of Employment	5
2.	Federal Ministry of Power	Transmission Company of Nigeria	4
3.	Federal Ministry of Power	Rural Electrification Agency	22
4.	Federal Ministry of Science and Technology	Technology Business Incubation Centers (Calabar, Warri, Uyo and Yenagoa)	4
5.	Federal Ministry of Science and Technology	NBRRI	14
6.	Federal Ministry of Science and Technology	Nigeria National Medicine Development Agency	5
7.	Federal Ministry of Science and Technology	Energy Commission of Nigeria	22

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8.	Federal Ministry of Transport	Headquarters	8
9.	Federal Ministry of Transport	Nigeria Railway Corporation	3
10.	Federal Ministry of Transport	National Inland Waterways Authority	6
11.	Federal Ministry of Transport	Maritime Academy, Oron	2
12.	Federal Ministry of Transport	Maritime Academy of Nigeria	4
13.	Federal Ministry of Energy (Petroleum Resources)- Headquarters	Petroleum Training Institute	8
14.	Federal Ministry of Petroleum Resources	Petroleum Training Institute	1
15.	Federal Ministry of Petroleum Resources	Department of Petroleum Resources	10
16.	Federal Ministry of Works	Main Ministry	63
17.	Federal Ministry of Works	Federal Road Maintenance Agency (FERMA)	16
18.	Ministry of Lands, Housing and Urban Development		91
19.	Federal Ministry of Aviation	Main Ministry	7
20.	Federal Ministry of Aviation	Nigerian Meteorological Agency	3
21.	Federal Ministry of Environment		15
22.	Federal Ministry of Environment	National Oil Spill Detection and Response Agency	3
23.	Federal Ministry of Tourism, Culture and National Orientation	Main Ministry	2
24.	Ministry of Niger Delta Affairs	Main Ministry	90
25.		National Population Commission	1
26.		SURE-P (South-South)	10
27.		NAPEP	14
28.	Secretary to the Government of the Federation	National Commission for Refugees	1
29.	Secretary to the Government of the Federation	NEPAD	5
30.	Secretary to the Government of the Federation	National Action Committee on Aids	19
31.	Federal Ministry of Youth Development	Main Ministry	11
32.	Federal Ministry of Youth Development	National Youth Service Corps	4
33.	Federal Ministry of Police Affairs		8
34.	Federal Ministry of Police Affairs	Police Pension Office	1
35.	Federal Ministry of Police Affairs	Police Formations and Command	27
36.	Federal Ministry of Women's Affairs	Headquarters	22
37.	Federal Ministry of Women's Affairs	National Center for Women's Development	3
38.	Federal Ministry of Agriculture	Main Ministry	1
39.	Federal Ministry of Agriculture	Rubber Research Institute, Benin	4

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40.	Federal Ministry of Water Resources	Headquarters	60
41.	Federal Ministry of Water Resources	Cross River River Basin Development Authority	100
42.	Federal Ministry of Water Resources	Niger Delta RBDA	75
43.		Auditor General of the Federation	3
44.	Ministry of Defence	Nigerian Navy	6
45.	Ministry of Defence	Nigerian Airforce	5
46.	Ministry of Defence	Presidential Committee on Barracks Rehabilitation	12
47.	Federal Ministry of Education	Headquarters	56
48.	Federal Ministry of Education	National Business and Technical Education Board	3
49.	Federal Ministry of Education	Mass Literacy Council	4
50.	Federal Ministry of Education	Normadic Education Commission	2
51.	Federal Ministry of Education	Universal Basic Education Commission	22
52.	Federal Ministry of Education	Federal Polytechnic Auchi	4
53.	Federal Ministry of Education	Federal Polytechnic Ekowe	9
54.	Federal Ministry of Education	University of Petroleum Resources, Effurun	5
55.	Federal Ministry of Education	Federal University, Otuoke	5
56.	Federal Ministry of Education	University of Benin	5
57.	Federal Ministry of Education	University of Calabar	10
58.	Federal Ministry of Education	University of Port Harcourt	6
59.	Federal Ministry of Education	University of Uyo	5
60.	Federal Ministry of Education	Federal College of Education, Asaba	8
61.	Federal Ministry of Education	Federal College of Education, Obudu	15
62.	Federal Ministry of Education	Federal College of Education, Omoku	15
63.	Federal Ministry of Education	Federal Government Girls College, Ibillo	2
64.	Federal Ministry of Education	Federal Government College, Ikom	7
65.	Federal Ministry of Education	Federal Government College, Ikot Ekpene	3
66.	Federal Ministry of Education	Federal Government College, Odikologuna	9
67.	Federal Ministry of Education	Federal Government College, Ogoja	6
68.	Federal Ministry of Education	Federal Government College, Port Harcourt	2
69.	Federal Ministry of Education	Federal Government College, Warri	10
70.	Federal Ministry of Education	Federal Government College, Abuloma	3
71.	Federal Ministry of Education	Federal Government Girls College, Benin	10

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72.	Federal Ministry of Education	Federal Government Girls College, Calabar	5
73.	Federal Ministry of Education	Federal Government Girls College, Ikot-Obio-Itong	6
74.	Federal Ministry of Education	Federal Government Girls College, Efon Imringi	12
75.	Federal Ministry of Education	FTC Uromi	10
76.	Federal Ministry of Education	FSTC Tungbo, Yenagoa	22
77.	Federal Ministry of Education	FTC Uyo	18
78.	Federal Ministry of Education	FSTC Ahoada	15
79.	Federal Ministry of Health	Headquarters	56
80.	Federal Ministry of Health	University of Benin Teaching Hospital	15
81.	Federal Ministry of Health	University of Port Harcourt Teaching Hospital	18
82.	Federal Ministry of Health	University of Calabar Teaching Hospital	15
83.	Federal Ministry of Health	University of Uyo Teaching Hospital	9
84.	Federal Ministry of Health	Federal Specialist Hospital, Irrua	14
85.	Federal Ministry of Health	Federal Neuro Psychiatric Hospital, Calabar	15
86.	Federal Ministry of Health	Federal Psychiatric Hospital, Benin City	8
87.	Federal Ministry of Health	Federal Medical Center, Asaba	17
88.	Federal Ministry of Health	Federal Medical Center, Yenagoa	9
89.	Federal Ministry of Health	Institute of Chartered Chemists of Nigeria	3
90.	Federal Ministry of Trade and Investment	SMEDAN – Headquarters	12
91.	Federal Ministry of Information	Headquarters	8
92.	Ministry of Communication Technology	Headquarters	6
93.	Ministry of Communication Technology	National Information Technology Development Agency (NITDA)	8
94.	Ministry of Interior	Nigeria Immigration Services	4
95.	Ministry of Interior	Nigeria Security and Civil Defence Corps	1
96.		Federal Training Centers	5

Chapter 3: DELT4SLOG and the World Citizens Panel

In line with its commitment to monitoring, evaluation, accountability and learning to make sure the organization is having the most positive impacts possible on the lives of people living in poverty, Oxfam Novib has developed the World Citizens Panel's (WCP) evaluation approach.

Key characteristics of the WCP approach are, first of all, that it uses both qualitative and quantitative techniques (stories of change and surveys) to measure the impacts of its programmes on people living in poverty or suffering injustices. Secondly, the communities of Oxfam Novib's interventions provide information that is used for their (community) evaluation, instead of external experts setting information templates for the communities. Lastly, it puts a lot of emphasis on learning by actively involving partners in the evaluation.

Changes are measured by comparative data survey over time (baseline and endline) and between project participants and non-participants (a comparison group). The surveys provide useful information about the scale of the impact achieved through each project's circle or by cummulation of several years of Oxfam Novib's interventions anywhere in the world. Qualitative research then provides in-depth insight into how change came about. For this, stories of change are collected by asking project participants, what has changed in their lives in recent years and how that change has come about.

3.1 Results of the Impact Assessment

Niger Delta Budget Monitoring Group (NDEBUMOG) collected survey data and stories of change from a range of beneficiaries of the DELT4SLOG programme, as part of the WCP impact assessment. The analysis of responses to some of the survey questions is given below. *For the full impact survey results please visit our website: www.nigerdeltabudget.org*

FIGURE 12: DISTRIBUTION OF WCP SURVEY RESPONDENTS BY GENDER

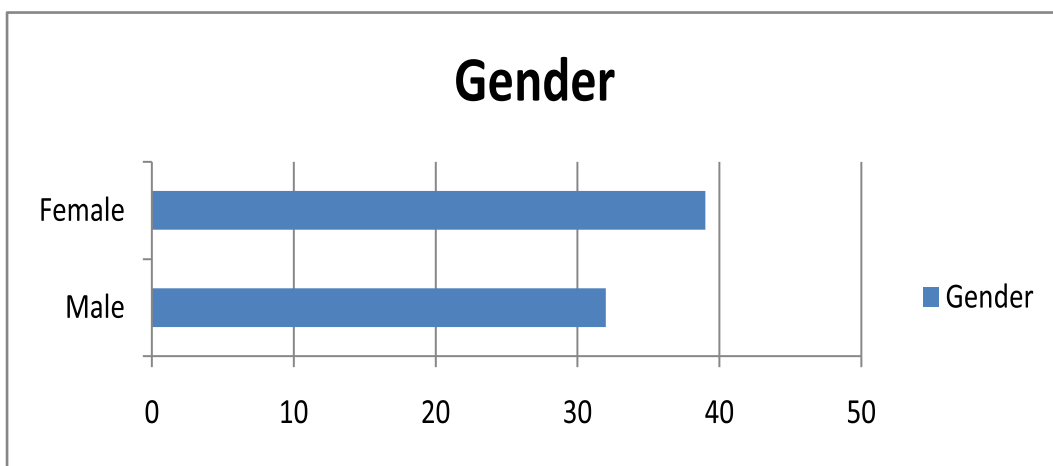


FIGURE 13: WCPQUESTION 57

To which of the following organisations do you belong? At which of the following organisations do you hold a leadership position at this moment? At which of the following organisations did you manage to influence a decision making process in the last year?

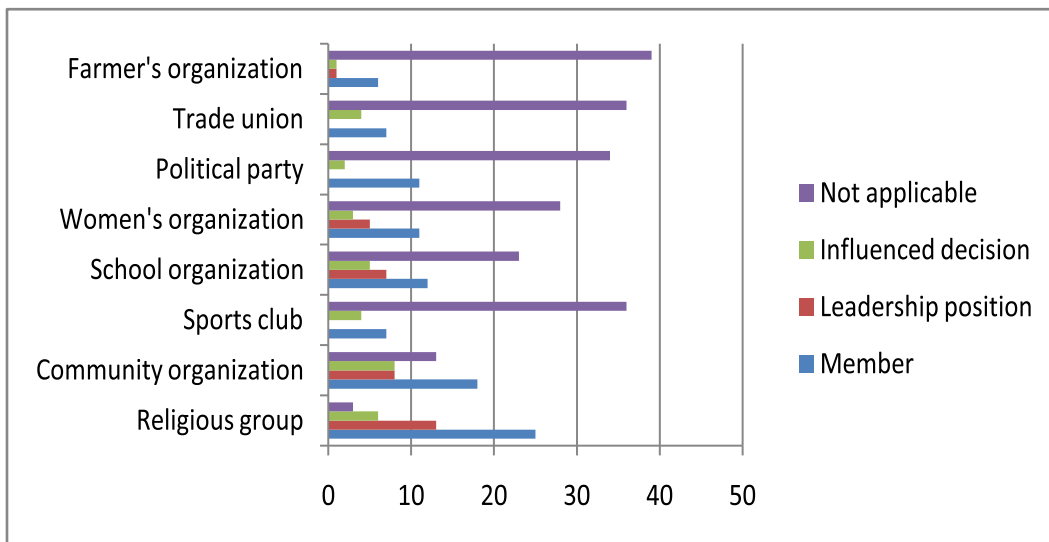


FIGURE 14: WCPQUESTION 58

Have you participated in any collective/community action against injustice or fight for rights, in the past year?

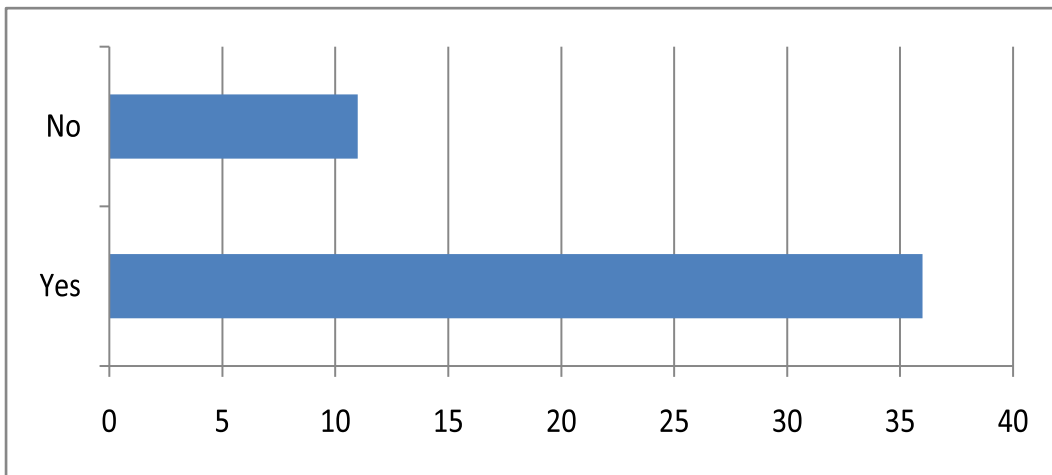


FIGURE 15: QUESTION 59

Have you had any experience of rights violations during the past 12 months?

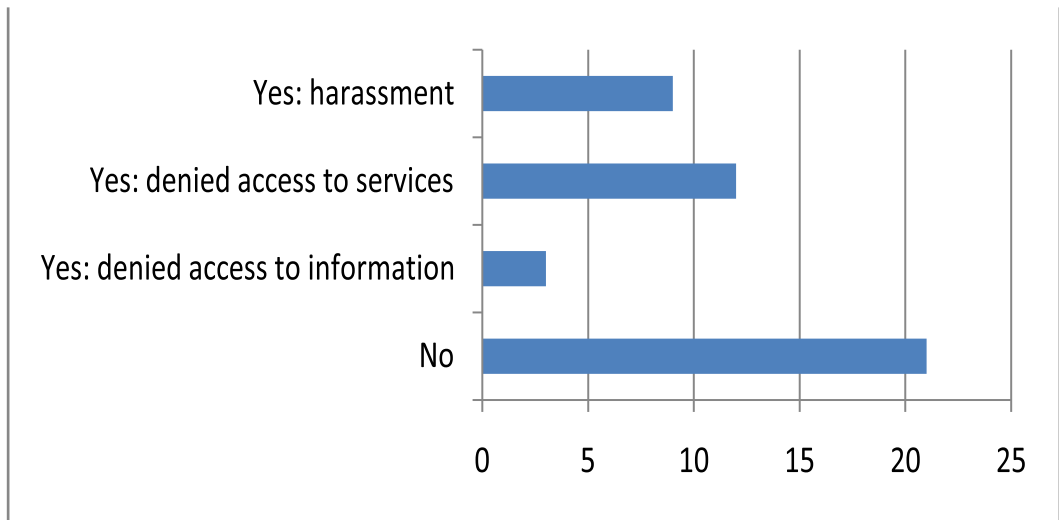


FIGURE 16: WCPQUESTION 63

Looking back at the last five years, do you think there has been a change in the number of women active in politics?

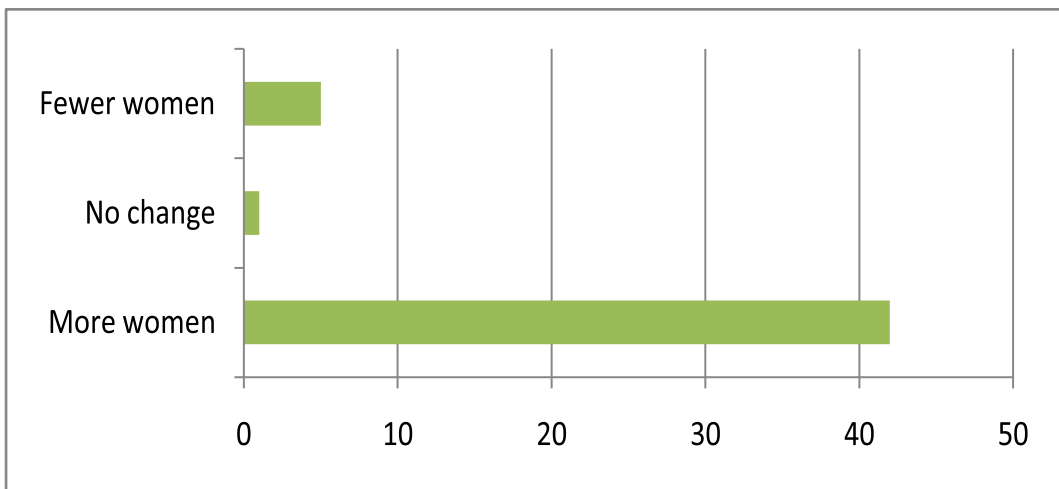


FIGURE 17: WCPQUESTION 64

What do you consider as the main reason for the increase of women active in politics?

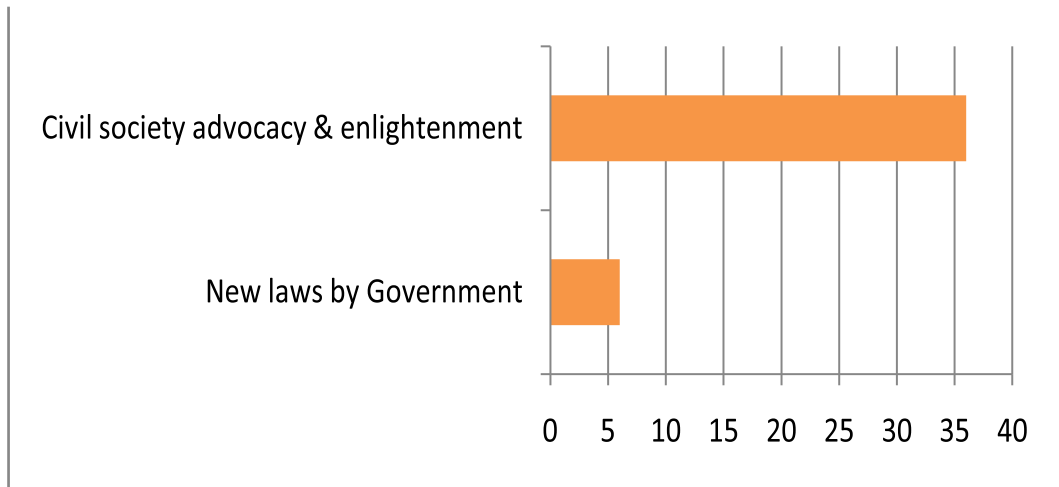


FIGURE 18: WCPQUESTION 65

Looking back at the last 5 years, do you think there has been a change in the possibilities for women to fulfil a leadership position in society in Nigeria?

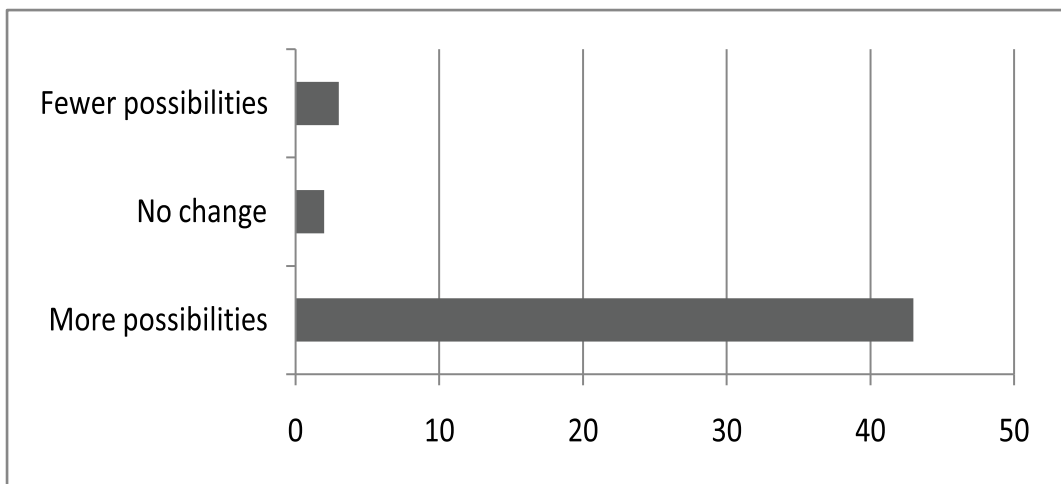


FIGURE 19: WCPQUESTION 67

To what extent can women get ownership of land in your community?

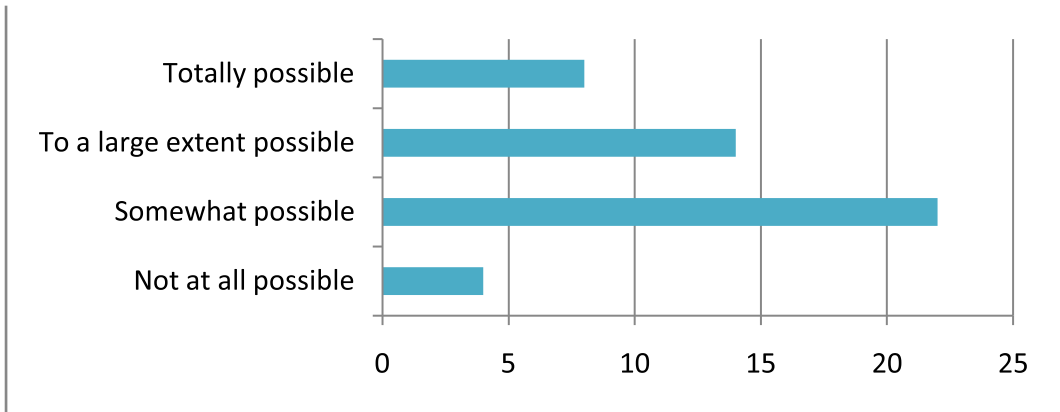


FIGURE 20: WCPQUESTION 68

Looking back at the last five years, do you think there has been a change in the amount of land owned by women?

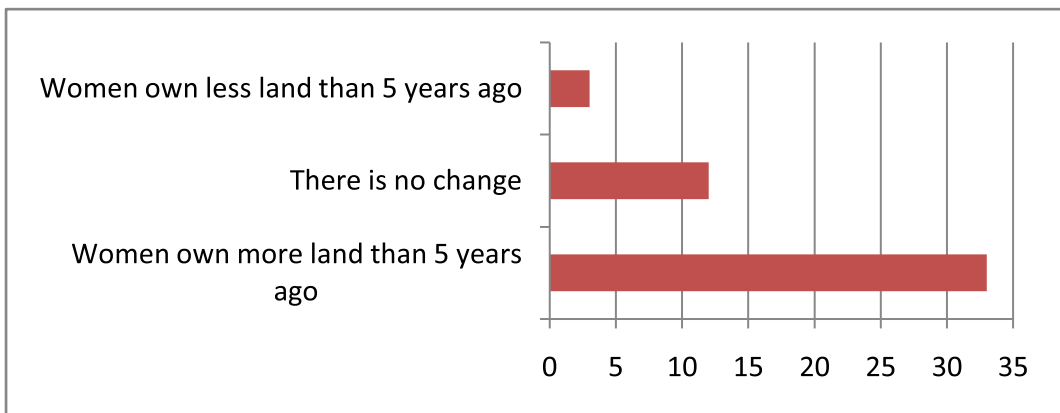


FIGURE 21: WCPQUESTION 69

What do you consider as the main reason for the increase of land owned by women?

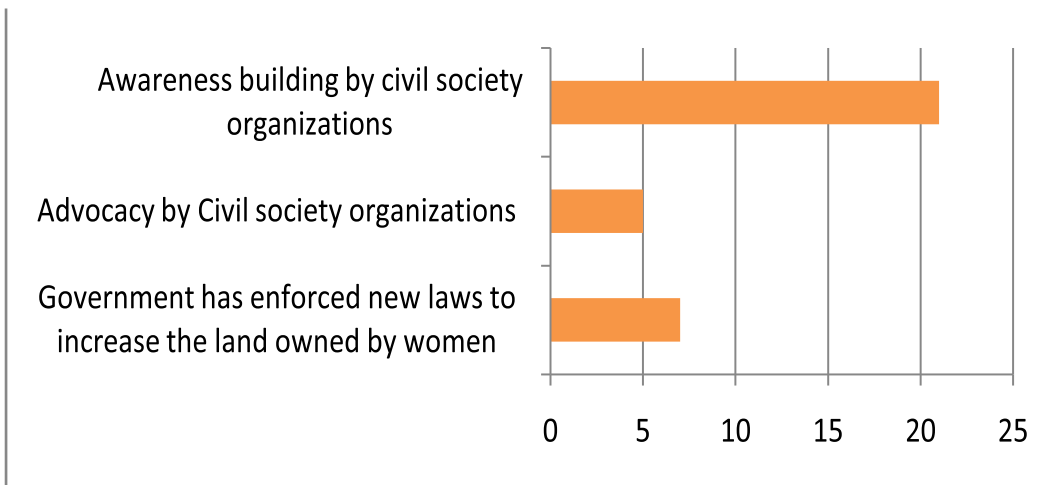


FIGURE 22: WCPQUESTION 70

Looking back at the last 5 years, do you think there has been a change in the occurrence of gender based violence in Nigeria?

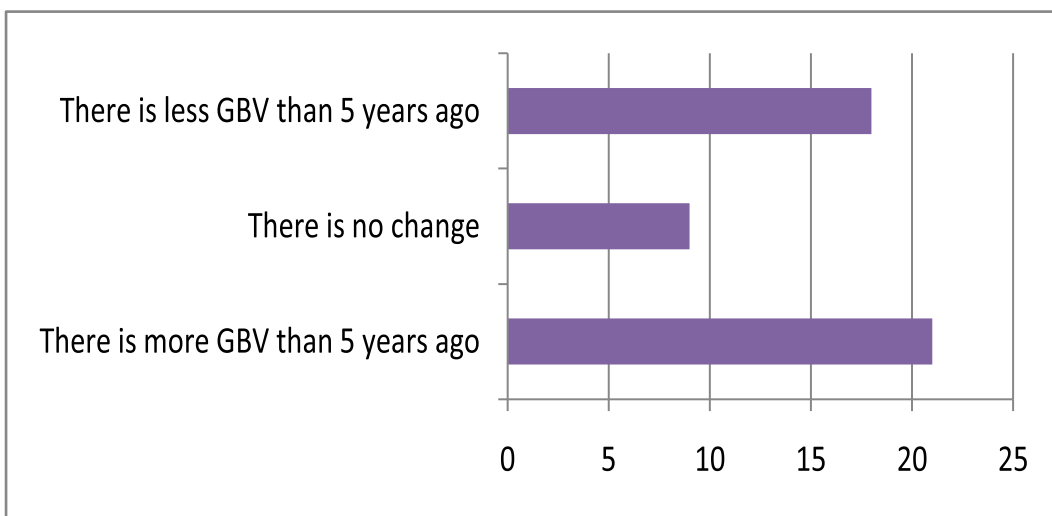


FIGURE 23: WCPQUESTION 71

What do you consider as the main reason for the decrease in gender based violence?

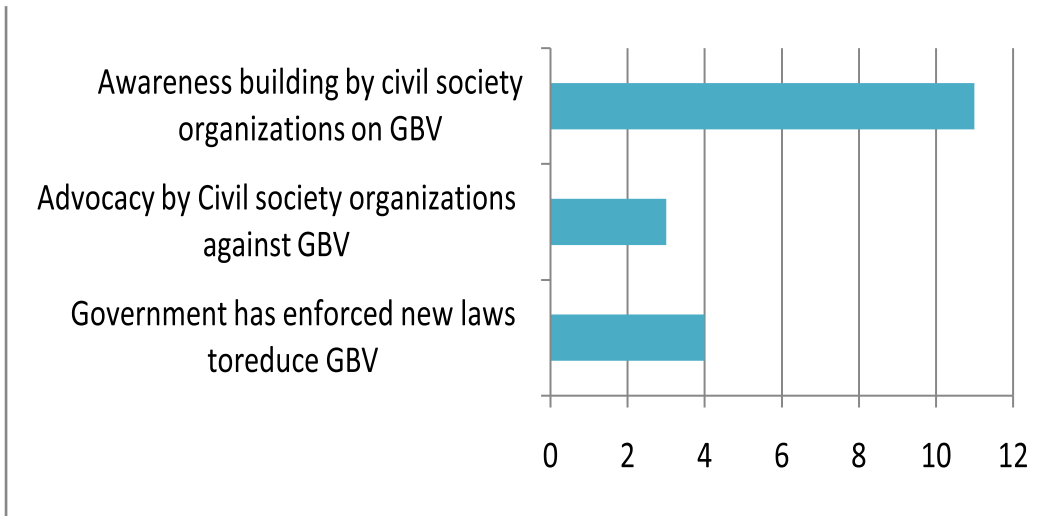
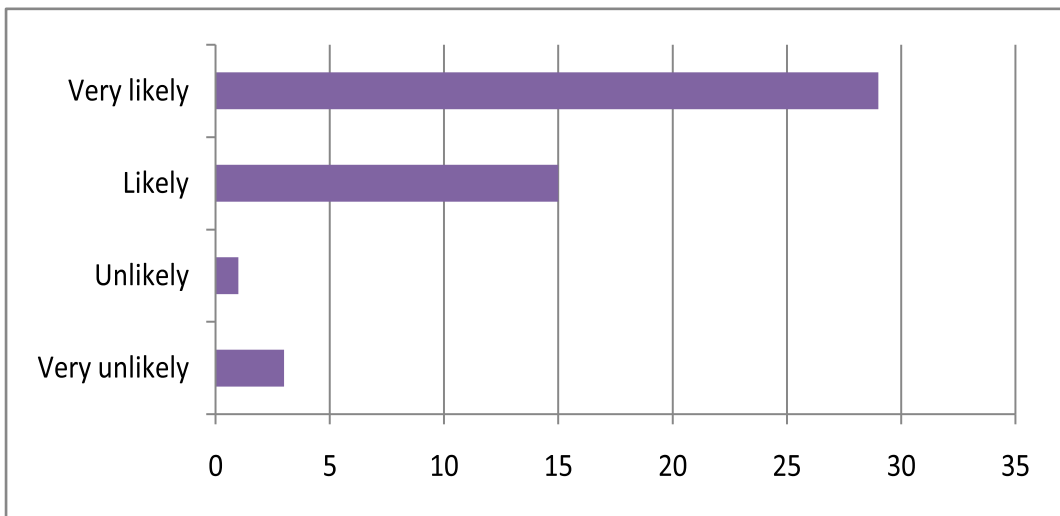


FIGURE 24: WCPQUESTION 72

How likely is it for you to vote for a woman in an election?



3.2 Stories of Change

The qualitative research component of the World Citizens Panel is based on the *Most Significant Change Technique*. Participants tell their 'stories of change', which is the most significant change they perceived in their own lives or in their community as a result of the programme. Thematic domains for stories of change are selected based on the results of the impact surveys.

NDEBUMOG staffers were trained by Oxfam Novib to conduct in-depth interviews. They then registered the stories of change on paper. Collected stories are then uploaded in an online database to ensure safe storage and real-time monitoring of the data collection process.

Together, Oxfam and its partners reflected on these stories in order to improve collective understanding about how change takes place and how we can stimulate change. In addition, we learn about the unexpected changes that result from our work.

Below are a few of the stories of change collected and published with the permission of the story tellers.

1. *Engaging policy makers on the budget processes by Toriki Dauseye - Chairman, Bayelsa NGOs Forum, BANGOF*

Our interactions with NDEBUMOG have improved our capacity to engage stakeholders on the budget process. Our first involvement with NDEBUMOG was when NDEBUMOG engaged Bayelsa State Non-Governmental Organisations Forum (BANGOF) to monitor State and LGA projects in Bayelsa and subsequently in training workshops at Asaba in Delta State and Calalar in Cross River State.

There is a significant change in capacity of BANGOF to engage policy makers on the budget process at the local government level and on transparency and accountability in governance. As a result of engagements with the authorities of the Yenagoa LGA, the LGA has accepted to open up its budget process for participation by community people. During the preparation of the 2014 and 2015 budgets, the LGA authorities set up committees to consult/interact with communities to get their input into the budget process.

Members of the Sagbama watch group noticed during budget monitoring activities, that a primary school building at Tungbo community was abandoned after the contractor had been paid. As a result of advocacy efforts of the watch group, the commissioner of education directed the contractor to return to site and complete the project. At the moment the project has been completed.

BANGOF has improved in her activities of engaging with stakeholders on Transparency and Accountability in Bayelsa State. Our story of change in our activities is the successes we have achieved in our relationship with Government Ministries and Agencies. The Ministries of Education, Health and Agriculture now involve BANGOF during the preparation of their Medium Term Expenditure Framework (MTEF) and the Medium Term Sector Strategy

(MTSS). These openings have enabled us to make meaningful inputs into the development planning process of the Bayelsa State Government.

We can confidently attribute a good percentage of these successes to our engagements with NDEBUMOG.

2. *Holding public officers accountable by Styvn Obodoekwe*

I work as a human rights defender, a journalist and a staff of a Port Harcourt based Human Rights and Environmental NGO.

I have been associating with NDEBUMOG and its Executive Director for a long time. I have also been following up on the works of NDEBUMOG.

Two years ago, I attended DELTS4LOG budget training in Calabar. That training did not only sharpen my knowledge of budget monitoring, but I also got more motivation from George-Hill's courage and boldness. After the training, I applied the knowledge and skills acquired from the training in monitoring Edo State Budget in 2013 for Niger Delta Citizens and Budget Platform, a coalition, where the organization, I work with is a member. I did the monitoring in a team of 2 other persons. We monitored education, health and agriculture budgets of Edo State.

The skills I got from the NDEBUMOG training helped my team in securing buy-in from the ministries and departments that we visited in the course of the monitoring. As a result of the way we approached them, they gave us most of the information we needed for our monitoring, as they disclosed how they were implementing the budget. Many of the officers we talked with were obviously not aware of projects allocated to their offices or departments. They were interested in our mission and commended us as they learnt that we were involved in tracking budgets for the benefit of the society or communities, where they also belong.

Even top government officials, including commissioners who did not want to give us official co-operation because they had failed to follow the budget, were at least not aggressive towards us. We found out that in Edo State where the governor, Adams Oshiomhole, a Comrade Governor is expected to be a role model in following budgets, it was a tale of disappointment. Projects contained in the budgets were not implemented and some of them were repeated in subsequent years, like projects, earmarked for school of nursing, school of health technology, etc.

Budget training has enhanced my capacity on budget tracking by Musa Idris

My name is Musa Idris; I live in Ughelli, in Ughelli North LGA of Delta state. I am the Executive Secretary of Centre for Justice and Peace Initiative, an NGO, which I established in 2014 and is involved in human rights, peace building and good governance.

Our community has a population of about 300,000 inhabitants. Prior to the DELT4SLOG training workshop organized by NDEBUMOG in Calabar in 2013, I had no knowledge of the budgetary allocations to my community as regards infrastructure for roads hospitals and

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schools. I hardly could engage these institutions on how the allocations to my community were disbursed to meet our needs in the budgets. I could only appraise what was offered us by the physical infrastructures on ground.

Since I received training in Calabar, my organisation now knows the methodology to apply to access the state budget and track allocations to my community; how much is earmarked for various capital projects in my community and the contractors selected to execute the contracts. I was involved in the tracking of the state budget of 2009 for the completion of health centres at Emonu- Orogun, Ughelli North LGA to provide access to Primary Health Care at the cost of N10,000,000. A total of N4,410,000 had been released for the project and was about 85% completed. Another project I tracked is the Construction/Equipping of Accident and Emergency Units in Central Hospital, Warri, Agbor and Ughelli. A total sum of N7,302,088 was initially earmarked for the project but a total sum of N5,500,000 was released and the one for Ughelli was 100% completed.

The training has equipped me to be much more interested in the budget processes and ask questions with an informed position. The community and my organisation are the major beneficiaries of the change, whereas; the contractors might be disadvantaged, because it is no longer business as usual for them.

To sustain the positive change, my organisation will have to engage other organisations, train them and encourage them to be more interested in budgeting matters. My organisation will need continuous capacity training to be abreast with latest methodology on budget tracking...

3. *My experience with budget monitoring* by Chiedozie Miracle Onyeukwu

My name is Chiedozie Miracle Onyeukwu, working with KRUDI, an NGO working on Health, Education and Community Development. I heard about Delta State Budget Literacy and Accountability Group (DELBAG), and decided to join the network as a result of my interest in budget work and was trained by Action Aid Nigeria on Inclusive Budgeting.

In the year 2011, I was introduced to Niger Delta Budget Monitoring Group (NDEBUMOG) under the Deepening Expenditure Line Tracking for States and Local Government (DELT4SLOG). As a student in budget work, my capacity was enhanced and deepened on budget work, as well as in monitoring, tracking and reporting.

Thereafter, I was engaged to monitor some projects (Federal and State Budgets), which in the process, I monitored and tracked over 60 projects, such as Asaba-Ughelli Dualization Project, Asaba Airport Project and the Federal College of Education (Technical) Projects to mention but a few.

The most significant of these all was the Federal College of Education (Technical) projects i.e. Sport Complex and the 3 Story Administrative Building. These were most significant because the projects were abandoned as at the period of the tracking, and the tracking brought some consciousness to the school management (the Director of Works), who was astonished and gripped with fear, then expedited action on the pace of work.

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Thereafter, during the second phase of DELT4SLOG 2, I went back to monitor same project but discovered that the Sport Complex has been completed and put to use, while the 3 Storey Admin Block is currently near completion.

The projects gave me the opportunity to understand how budget tracking works and how it could awake consciousness of the duty-bearers, as well as educate the beneficiaries on budget issues.

This was made possible through the inputs of the DELT4SLOG Projects and thus has built a relationship between me and the School Authority

4. *Thank you NDEBUMOG for making me a budget champion ...* by Austen Yong

I am Hon. Austen Yong, Secretary of the Police Community Relations Committee, South-South Nigeria.

My first contact with NDEBUMOG was in 2012 at DELT4SLOG I Workshop at Asaba Delta State. I also attended the DELT4SLOG-II workshop at Carlcon Hotel, Calabar, in 2013.

The Expenditure Line Tracking for States and Local Governments in the Niger Delta (DELT4SLOG) was not a card on the table for me even though I have been in government, led my community as Youth Leader and later served two terms as Community Chairman, as well as leading several large organizations, including, the Police Community Relations Committee in Rivers State.

Each of the DELT4SLOG workshops gave me peculiar insights into the operations of government, which had hitherto remained opaque to me. I decided that lessons learnt could be applied in any sphere of life. It is not just about budget tracking but the entire gamut of budget planning, preparation, expenditure, measurement and evaluation and the sensibilities of advocating for a gender budget and inclusion of stake holders at the planning stage.

With the knowledge acquired and with the assistance of the NDEBUMOG's Executive Director, Mr. Anthony George-Hill, I tracked some Police projects. I discovered for instance that while there was provision for Police Clinics in the Police budget, that of Rivers State was demolished, redesigned and rebuilt by the state government. I also discovered that while provision was made for Police Band, the Band in Rivers State still needed a lot of instruments.

Another area I hit instant result was in investigating why vehicle plate numbers of Rivers State were scarce and sold for as much at (N35,000) Thirty Five Thousand Naira instead of (N5,000) Five Thousand Naira Only. I discovered that Three Thousand Naira, out of Five thousand paid by vehicle owners for their plate numbers went to the Rivers State Government, while Two Thousand Naira only went to the Federal Road Safety Commission which produced the plate numbers. Surprisingly, the money for the FRSC was not remitted to them. But as soon as the story hit the headlines of a Local Newspaper, Rivers State plate numbers, appeared in less than two weeks.

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It is instructive to note also that the biggest intervention agency in the Niger Delta, the NDDC, does not construct roads that last for up to three years. Amounts of money allocated to projects are a far cry from the value of the projects on ground.

I have raised community consciousness on the need to demand contract papers and value of projects sited in their communities to ensure that contractors work to specifications. I am really grateful to **NDEBUMOG** for knowledge acquired at their workshops, which has added value to a lot of community folks and my operation in the PCRC.

5. *The story of change of Isaac Raymond Akpama, an indigene of Nko town in Yakurr Local Government Area of Cross River State.*

After a capacity training from the Niger Delta Budget Monitoring Group, which I was privileged to participate in 2012/2013 DELT4SLOG II, which took place in Calabar, Cross River State, my eyes were opened in knowing more about government income and expenditure, deepening my knowledge on how budget processes in being done by our government and the allocations to states of the Niger Delta.

After the training, I was engaged by NDEBUMOG to undertake monitoring of some capital projects in Cross River State Universal Basic Education Commission (UBEC) 2009 Self Help Projects and MDGs projects Impacts Survey. As a state team leader, I was opportuned to assess projects in Six LGAs in the northern senatorial district of the state, which included Ikom, Ogoja, Yala, Bekwarra, Obanikulu and Obudu. I was able to engage stakeholders in the communities on how their projects should be done, monitored and maintained by the host community. As participant of NDEBUMOG's South South (State Assemblies) Constitution Review Amendment Lobbying Group for CRHA, such has created indelible impact in me on how political opinions swings to the grassroots, particularly, to the local government level, which was possible through my engagement in the constitutional review lobbying. Furthermore, the training workshops of Niger Delta Budget Monitoring Group has really empowered me on how budgetary processes are being carried out, monitoring/evaluation of projects, engaging communities stakeholders and youths empowerment.

NDEBUMOG has also trained many young people in Cross River State through me, which has created a big impact on the lives of such individuals. During UBEC's Self Help Project Monitoring, I was able to make strong contributions to a community school project that money has been released but the project was of substandard. The Local Government Desk Officer followed up the project, appreciated my effort, which led to the project being properly executed with quality of materials. That is a success story that NDEBUMOG training has done in me. In 2013, I was privilege to be engaged and selected in the Federal Government's YouWin Programme through the support/encouragement of the Executive Director of NDEBUMOG, which has help me to actualize the dream in being among the 1500 beneficiaries of 2014 YouWin Empowerment Programme. At least, eight (8) other young people will be empowered to reduced the rate of unemployment in the state through this, which are all part of my stories of change concerning NDEBUMOG.

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My story of change will not end without appreciating NDEBUMOG for empowering Mrs. Mary Ekpeowo, Ms. Abigail Ikpe and Mrs. Victoria George in 2012 training workshop. In 2014, 10 people were empowered including, Ms. Bella Udom, Ms. Precious Jumbo, Ms. Idongesit and Victoria Emah, Ms. Abigail George, Ms. Affiong Okon, Ms. Utimfon Benson, Ms. Rose Uwem and Promise Ntekim, who is currently undergoing six (6) month computer training programme sponsored through the scholarship by George-Hill Anthony Foundation. The idea received from the training programme has helped me set-up an ice cream distribution centre at Oron LGA in Akwa Ibom State, which has employed four (4) young people. In 2015, NDEBUMOG gave me the platform to partake in town hall meetings around the four (4) Niger Delta States of DELT4SLOG, being that of Oron, Eket, Ikot Ekpene and Uyo Clusters in Akwa Ibom State. I attended personally, including others in Warri, Abraka, Agbor and Asaba Clusters in Delta State, the platform has empowered me to address participants on government projects within their different locality/communities, which is an added advantage to me.

Currently, I am partnering with an NGO called Stars Initiatives to engage young persons in Secondary School (SS2/SS3) around Cross River State on good governance, entrepreneurship, budget participation and empowerment (Agricultural projects in secondary schools).

To sustain this change, I am willing to engage more young people in capacity training programmes on budget, monitoring/evaluation of government projects, which will reduce the idleness in the lives of our youths' and encouraging them to focus on sustainable development.

Thank you once again for the privilege.

Isaac Raymond Akpama

ICT Specialist, NDEBUMOG, Calabar

6. *DELT4SLOG has opened my eyes to budget work and community participation* by Onwubolu Edna Nneka

My name is Onwubolu Edna Nneka, I am 24 years and work with Karachi Rural-Urban Development Initiative (KRUDI), an NGO based in Asaba, as an Administrative/Finance Officer. I got involved into the DELT4SLOG project series in 2014 (DELT4SLOG III) during the NDEBUMOG's Enhancement of Capacity for Stakeholders in Fiscal Processes of Government for Democratic Accountability Workshop for Civil Society Organisations, held in Calabar, Cross Rivers State, Nigeria from 4th to 7th November 2014. My capacity was built and enhanced on fiscal processes of governance at Federal, State and Local Government Levels.

The most significant change to me was when I was enlisted as a Volunteer with NDEBUMOG and an induction session was organized for intakes. At that induction, I saw other young people as they demonstrated their prowess and knowledge, my confidence was built up, and I said to myself, "Edna you can do more!"

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During the Town Hall Meetings for Clusters in Delta State, I was engaged as a volunteer. I had my hands and first-hand experience in budget work. It was a wonderful moment, seeing community people asking probing questions and taking action for the common good and also to be part of the team impacting knowledge to local communities in Delta State.

Participating in the DELT4SLOG programmes is an eye-opener to budget work and the gains it could bring to community work and project implementation across the region.

7. ***Budget training has enhanced my knowledge on budget tracking*** by Chinyere Uche-Okere

My name is Chinyere Uche-Okere; I reside at Rumuaghaolu, in Obio/Akpor LGA of Rivers State. I am a Programme Advisor in an International, but a community based NGO in Rivers State – Pro Natura International, (Nigeria) PNI; established in 1997, but incorporated in 2007. I joined the organization in 2008, and was posted to work in their Bayelsa State's Office.

I was the Programme Officer, facilitating the 'Strengthening Transparency and Accountability in the Niger Delta (STAND)' project for the organization starting from 2008. The project has the objective of *deepening transparency and accountability in the local communities* of the three Niger Delta States of Rivers, Bayelsa and Delta.

On the 8th of July, 2009, a workshop was organized by Centre for Human Rights Development (CEHRD) and PNI. The workshop was anchored by NDEBUMOG through Mr. George-Hill Anthony on the title “Deepening Transparency and Accountability at the Community Level” for CSOs, community members and some government stakeholders in Bayelsa State. The aim of this activity was to identify better strategies for better advocacy to enhance **T & A** in the area for better service delivery for the Local levels.

At the end of the activity, a 7-point communiqué was reached, which one of the them was on *'Need for CSOs to sensitize communities to understand that they have right over the budget, so as to stop seeing the budget document as a secret document and as well enlighten them on the need to access information and be able to use it as an advocacy tool'*.

As a Programme Officer and a facilitator of this project then, this was keyed into as part of our activities, hence an awareness creation programme was done and training was conducted for the target audiences in Elebele and Ogbia Communities of Bayelsa State, leveraging on the **STAND's** Information and Communication Technology Centers. The training which was entitled “Revenue Watch” was for youths, LG personnel and entire community members, aimed at *'how to use the STAND Centre's internet facilities to access the budgeted amount apportioned to their State and Local Governments. This was to empower them to be able to know how, where and to whom to channel their basic developmental enquiries in order to ensure transparent and accountable governance, to enable sustainable grassroots development'*.

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Through this training that was facilitated by NDEBUMOG, through Mr. George-Hill Anthony and other delegated resource persons, I was able to learn about budget tracking and how to use the budget as a mediation and advocacy tool. During the training, Federal Government's budget website was given to all the participants, where it was used, after the training to access the budgets online and copies were made available for the community members. The documents were studied thoroughly as it concerned the State and were used to engage some agencies and ministries in Bayelsa State to hold them accountable.

The result from this advocacy engagement was enormous, as the ministry of health personnel, was opened to such gesture, and was able to release money that was made for renovation of the Ogbia Health Centre and it was done before our project runs off. The document was also an eye opener for some junior staff at the ministry, as that was their first time of looking into the budget document because they usually see it as a 'secret document', only meant for the Commissioner and Perm Secretary. This helped me to understand a lot about how to use the document to hold the leaders accountable, knowing they will be serious minded, having known that we know and have the same budget document as they do. I however later left the project for another staff when I was promoted to higher project in Rivers State.

In Rivers State, I introduced the document to my organization and they were able to use it to engage the Chairmen of Gokana and Tai Local Government Areas in 2010; which yielded result of rehabilitating a Health Center and Water Project in Bodo and Kpite Communities respectively, before the project life cycle elapsed.

Furthermore, on the 11th – 14th November 2014, I took part in the workshop at Monty Suites, in Calabar, where my knowledge was broadened once more. From the training, I was able to know more about some outstanding budget lines in the 2012 and 2013 budget of Rivers State and other States that were reviewed at workshop. From the Rivers budget documents; I came to see that there are many outstanding budget lines from the State and NDDC budgets. An example is the '*Construction of foundation faith road by rumuokoro road*' which the budgeted cost is N222, 808,740.00 and a commitment of N33, 421,311.00 has been made, since 2013, but the road construction is yet to commence. Thus an advocacy committee was formed during the workshop that will follow up with these outstanding projects in Rivers State to some Stakeholders, like the Paramount Rulers and others.

Finally, I have gotten and learnt a lot from NDEBUMOG, because, prior to these trainings and workshops, I didn't know what the budget looked like; I only know that there is what is called state, national and even local government budget, but I have not seen it; then through my work and the help of NDEBUMOG capacity buildings, I have this knowledge and have been utilizing it well.

Thus, we will need more of these trainings as individuals and organisation to further deepen transparent and accountable governance in the areas we are working. Though my organisation is not purely involved in budget tracking it is inter-related to some of our projects... It was well appreciated.

Chapter 4: Analysis of Town Hall Meetings Fact Sheets

In line with our aim to present accurate information about capital projects in Federal and State budgets of the states in a simple and standardized format which stakeholders can use to engage the budget processes within their communities, we developed a fact sheet for the series of town hall meetings organized.

TABLE 7: SELECTED PROJECTS FOR AKWAIBOM STATE

Selected projects for Akwa Ibom

S/N	DESCRIPTION	FOCUS AREA(S)	LOCATION/ LGA	APPROVED AMOUNT 2012	AMOUNT SPENT 2012	Amount APPROVED 2013	ON-GOING	COMPLETED	GENDER SENSITIVE	COMMENTS
HEALTH SECTOR										
1	Construction of New Hospitals in Akwa Ibom State	Health	Itiam -Uyo	6 billion	4,536,990,123.19	10 billion	- do-		Yes	Upgraded from Health Centers to Cottage Hospitals
2	Development of Permanent Site of School of Technology and College of Nursing	Health	Eitman and Ikot Ekpene	100,000,000	No expenditure	60,000,000	Not Known	Not Known	Yes	Five staff quarters renovated at Ikot Ekpene. Construction of two storey building at College of Nursing - Ikot Ekpene. Construction of Administration block and a classroom at School of Technology - Eitman
3	Supply/Installation of Generating Sets in Health Institution in Akwa Ibom State	Health	Ediene Ikot ibio imo -Uyo				Not Known	Not Known		Provision of 40 KVA Generating Sets to training schools
EDUCATION/SCIENCE AND TECHNOLOGY										
1	Provision of Transportation to School Children (TO/FR)	Education	Uyo, Itu, Ikono, Ukanafun, Ikot Abasi, Eket, Ikot Ekpene, Abak, Oron and Eitman	200,000,000	No Expenditure	0	Not Known	Not Known	0	Purchase of 16nos of buses for 10 selected urban centers.
2	School feeding Program in Akwa Ibom State	Education		300,000,000		0	Not Known	Not Known	0	Selection of 200 pilots Schools across the State with Appro.

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3	Establishment/Completion of Model Science Secondary Schools in Akwa Ibom State	Science and Technology	Ibena, Ekkpwarakwa, Uyo, Eshiet Ikim and Ibesikpo Asutan	600,000,000	8,564,446.06	800,000,000	Not Known	Not Known	0	Completion and opening of Atabiakang Model School. Completion for work at four existing project sites at Ekparakwa, Uyo, Issiet Ekim and Ibesikpo Asutan
Works and Housing /Transport										
1	Reconstruction of Landing Jetty and Renovation of Sea Beach at Oron	Works and Housing	Oron	200,000,000	0	200,000,000	Not known	Not Known	0	Construction of a new waiting hall and landscaping. Reconstruction of Facilities Beach including the Jetty
2	Provision of Facilities for safe landing and takeoff of Marine Transport Vehicles in the Akwa Ibom State	Transport	Ibaka -Mbo, Oron, Ikot Abasi, Ibena, Ikot Inyang -Oruk Anam, Ukanafun, Eket, Uruan and Okobo and Itu	1 billion	not expenditure	1 billion	Not known	Not Known	0	Construction of Landing Jetties at Ibaka, Ibena and Ikot Abasi. Construction beach embankment at Mbo, Ibena and Eastern Obolo
3	Provision of Passengers Waiting Hall at the beach station	Transport	Ikot Abasi, Mbo, Eket, Ibena and Eastern Obolo, Ukanafun, Oruk Anam	50,000,000		50,000,000	Not known	Not Known	0	Construction of a new waiting halls at Ikot Abasi and Itu

FIGURE 25: ANALYSIS OF SELECTED PROJECTS IN THE FACTSHEET FOR AKWAIBOM STATE

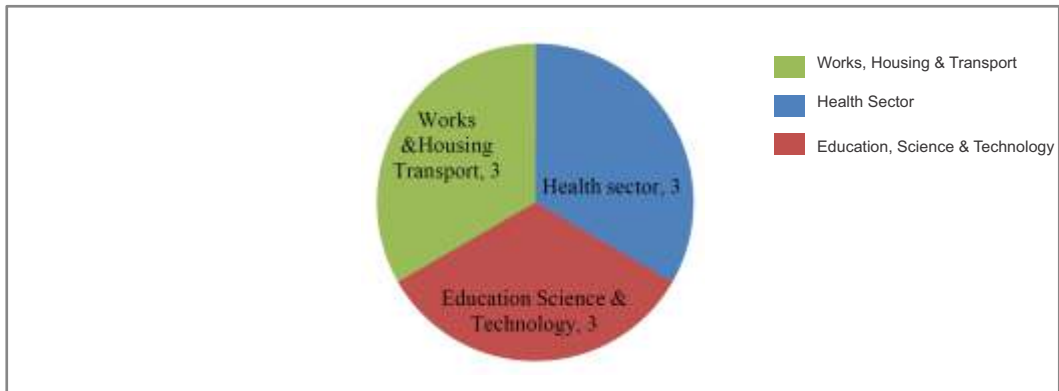


TABLE 8: SELECTED PROJECTS FOR BAYELSA STATE

Serial No	Name of project	Amount (₦)	Location	Target Group
Selected Projects for Bayelsa State				
STATE MINISTRY OF EDUCATION				
1	Fencing of Primary and Secondary schools	500,000,000	Bayelsa (No specific location)	Children
2	Infrastructural Development on Niger Delta University, NDU	1,000,000,000	Amassoma	Youth
3	Free compulsory Primary and Secondary Education Program	2,000,000,000	Bayelsa (for schools in Bayelsa state)	Children
4	Technical College Aleiburi	375, 000,000	Aleiburi	Youth
5	Home Economic Centre	50,000,000	Amarata	Youth
STATE MINISTRY OF HEALTH				
6	Chief Meliford Okilo Memorial Hospital	969, 967, 418	Yenagoa	General population
7	Construction of Psychiatric Hospital	200, 000, 000	No specified location	Mentally challenged
NIGER DELTA DEVELOPMENT COMMISSION				
8	Water Supply	47, 384, 578.80	Agbura	General Public
9	Water Supply	152, 781, 659. 48	Beisense	General Public
10	Technology Business Incubation Centre, Yenagoa	23, 889, 093	Opolo, Okaka	
11	Construction of Yenagoa Jetty	600, 000, 000	Yenagoa	General Public
12	Clearing of Water Hyacinth	200, 000, 000	No specific location	
FERMA				
13	Construction of Yenagoa Okaki Kolo, Nembe, Road	2, 000, 000, 000	Okaki Kolo, Nembe, Road, (Ogbia LGA)	General Public
14	General Repairs of Yenagoa Imuringi-Oloibiri Road	151, 783, 027	Ogbia LGA	General Public
NOSDRA				
15	Establishment of Field Office in Bayelsa	25,000, 000	Bayelsa (No specific location)	
FED MINISTRY OF ENVIRONMENT				
16	Establishment of a cultural underwater research imaging centre in collaboration	20,000,000	Yenagoa	General Public

	with UNESCO in Yenagoa			
	FEDERAL MINISTRY OF POWER			
17	Design, supervision and construction of electrification	106,875,919	Peremabiri ogbokiri	General Public
	MINISTRY OF NIGER DELTA			
18	Construction of cassava processing plant	100,000,000	Sagbama/Ekeremor constituency	General public
19	Construction of cassava processing plant	200,000,000	Kolokuma/Opokuma constituency	General public
	NAPEP			
20	Provision of tricycle for youths	100,000,000	Brass and Nembe	Youth
	YENAGOO LGA			
21	Women Empowerment Training/Grant	12,000,000	Yenagoa	women
22	Construction of Yenagoa city council lock-up shops/shopping complex	130,000,000	Yenagoa	General Public
23	Construction of slaughter house	14,000,000	Yenagoa	General Public
	MINISTRY OF WORKS			
24	Dualization of Azik Boro Express Way	2,145,489,143.52	Yenagoa	2,000,000,000 Yenagoa
25	Construction of high profile road	3,858,195,657.40	Yenagoa	2,000,000,000 Yenagoa
26	Access road to civil servants training institute	520,097,828.70	Yenagoa	100,000,000 Yenagoa
27	Dualization of Igbogene- Sami Abacha	858,195,657.41		nil

FIGURE 26: ANALYSIS OF SELECTED PROJECTS IN THE FACT SHEET FOR BAYELSA STATE

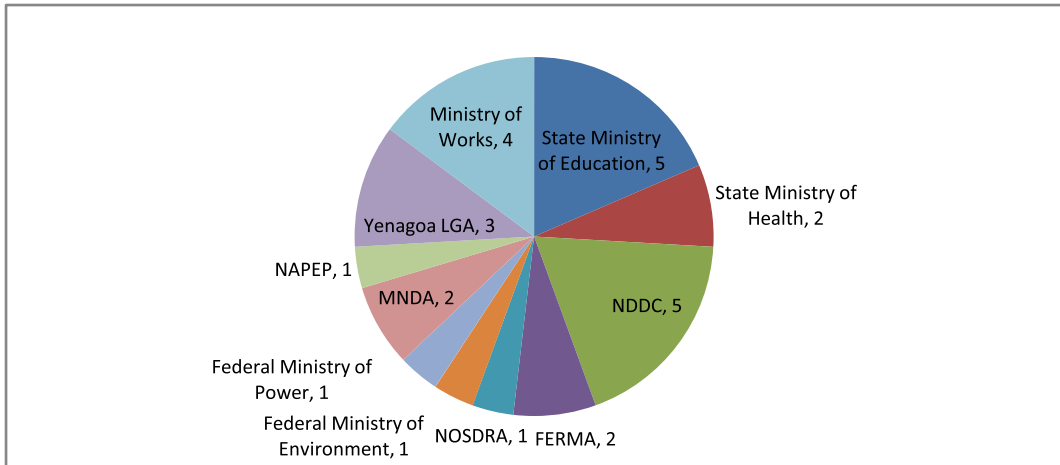


TABLE 9: SELECTED PROJECTS FOR DELTA STATE

Selected projects for Delta State								
S/N	SECTOR	SUB SECTOR	HEAD CODE	SUB HEAD	DETAIL EXPENDITURE	APPROVED 2012 BUDGET	APPROVED REVISED 2012 BUDGET	APPROVED 2013 BUDGET
1	Social	Health	459	136	Upgrade of Medical equipment and supply of utility van to the Government Hospital, Ibusa, Oshimini North LGA	6,500,000	6,500,000	26,000,000
2	Social	Education	458a	14	Renovation of Iroko Primary School, Owa - Alero, Ika South LGA	2,207,716	37,117,781	4,368,974
3	Social	Education	458a	57	Construction of 7 Classroom Blocks at Aitagbo Secondary School, Ogwashi-Uku, Aniocha South	1,000,000	1,000,000	30,000,000
4	Social	Education	458a	71	Fencing of St. Martins De Porres Girls School, Onicha Olona, Aniocha North LGA	10,000,000	10,000,000	10,000,000
5	Economic	Transport	457a	271	Construction of Ughelli-Asaba Dual Carriage Way.	8,000,000,000	6,728,014,684	6,000,000,000
6	Economic	Transport	457a	320	Construction of Flyover in Warri / Asaba.	0	0	5,000,000,000

FIGURE 27: ANALYSIS OF SELECTED PROJECTS IN THE FACT SHEET FOR DELTA STATE

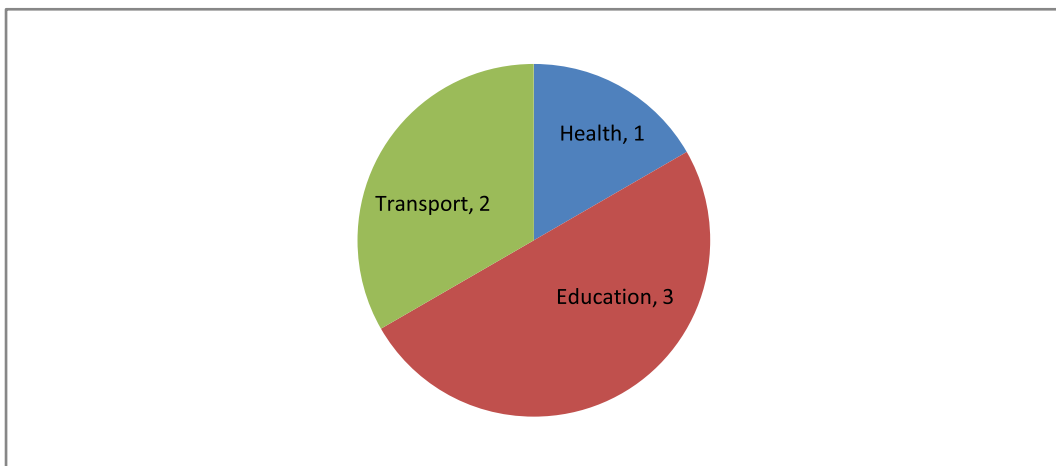


TABLE 10: SELECTED PROJECTS FOR RIVERS STATE (FROM NDDC BUDGET)

NDDC Budget - Selected Projects for Rivers State										
SIN	Pages	Projects	Location	LGA	Budgeted cost N	Commitment	Amount Required (2012)	Amt Required (2013)	Amount approved 2013	Gender Classification
1	1-24	Jetty shore protection	Okujiagu	Okirika	2,690,636,366.25	403,595,454.94	201,797,727.47	2,000,000.00	2,000,000.00	Gender Neutral
2	124	Jetty shore protection reconstruction of Abuloma community Jetty	Abuloma	PHALGA	95,000,000.00	-	30,200,000.00	30,200,000.00	30,200,000.00	GN
3	124	Ogumabali	Ogumabali	PHALGA	178,668,218.00	107,655,299.00	10,629,219.29	10,629,219.29	10,629,219.29	GN
4	125	Construction of umuechem internal road	Eteche	ELGA	192,757,500.00	28,913,625.00	34,696,350.00	34,696,350.00	34,696,350.00	GN
5	125	Construction of internal	Alkpajo	Eleme	227,057,276.50	34,058,591.47	34,058,591.47	34,058,591.47	34,058,591.47	GN
6	126	Construction of 1.8km road/bridges, Estate	Police Housing Estate	Oyibo LGA	240,000,000.00	-	-	36,000,000.00	36,000,000.00	GN
7	127	Construction of foundation faith road by rumuokoro road	Rumuokoro	Obio/Akpor	222,808,740.00	33,421,311.00	40,105,573.20	40,105,573	40,105,573.00	GN
8	128	Construction of Igwuruta	Igwuruta	Ikwerre	220,048,500.00	33,007,275.00	39,608,730.00	39,608,730.00	39,608,730.00	GN

TABLE 11: SELECTED PROJECTS FROM RIVERS STATE GOVERNMENT BUDGET

Selected Projects from Rivers State Government Budget

S/No	Page	Projects	Location	Awarding Institution	Cost Plan Allocation	2013	2012	Gender Classification
1	39	Fencing of Model Primary Schools	Across the State	RSG (MOE)	N12,316,888,255.60	3,079,222,064.00	1,250,000,000.00	Gender Neutral
2	39	One Laptop per child project	All Students	RSG (MOE)	4,100,962,072.00	1,000,000,000.00	-	Gender Neutral
3	40	Construction/upgrading/renovation of new and existing hospitals: Construction of primary health centre	-	RSG (MOH)	14,365,600,000.00	1,000,000,000.00	2,015,680,000.00	GN
4	40	Establishment of new public health lab	-	RSG (MOH)	96,000,000.00	100,000,000.00	230,400,000.00	GN
5	42	Construction of Ogoni-Andomi-Opobo road	Ogoni-Andomi-Opobo	RSG (MOW)	6,477,744,410.00	4,000,000,000.00	3,000,000,000.00	GN
6	42	Construction of flyover, Agip, Rumuene/Abacha road	Agip round about	RSG (MOW)	800,000,000.00	200,000,000.00	85,000,000.00	GN

TABLE 10: SELECTED PROJECTS FOR RIVERS STATE (FROM NDDC BUDGET)

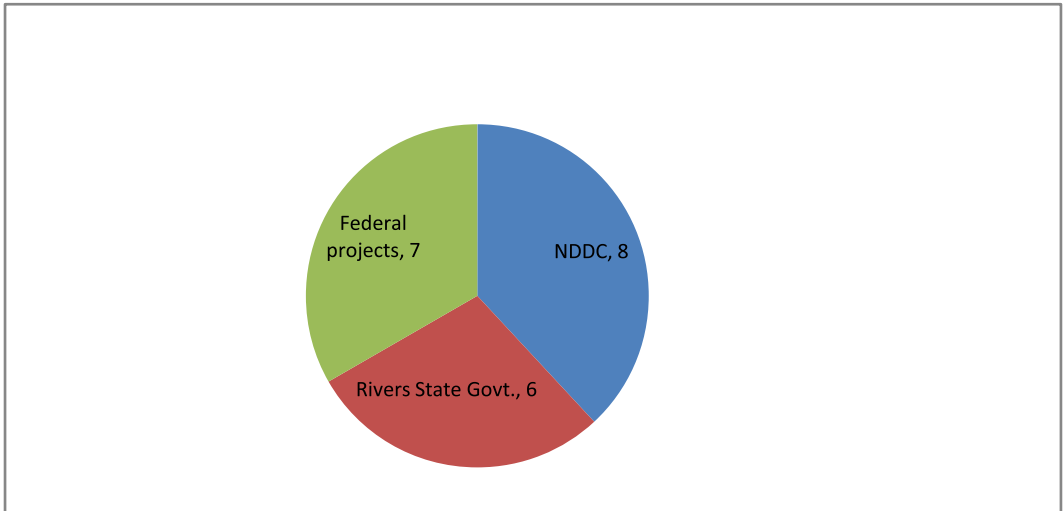


TABLE 12: SELECTED FEDERAL PROJECTS FOR RIVERS STATE

FEDERAL PROJECTS – RIVERS STATE								
S/No	Page	Projects	Location	Awarding Institutions	2013 Appropriation	2013 Amendments	Variance	Gender Classification
1	139	Construction of Degema jetty	Degema LGA	FG (FIWA)	N200,000,000.00	200,000,000.00	0	Gender Neutral
2	144	Access road to Eleme-ph refinery. C/No 6025	Eleme	FG (FMOW)	1,400,000,000.00	1,500,000,000.00	100,000,000.00	Gender Neutral
3	144	Construction of Bodo-Bonny road with bridge across Opobo . C/No. 5662	Bodo – Bonny Road	FG (FMOW)	1,000,000,000.00	1,500,000,000.00	500,000,000.00	GN
4	153	Construction of 30m Unyeada link bridge in Andoni LGA	Andoni	FG (Land, Housing and Urban development)	83,000,000.00	83,000,000.00	0	GN
5	160	Completion of construction of laboratory and warehouse	Port Harcourt	NOSDRA	145,000,000.00	145,000,000.00	0	GN
6	162	Urban water scheme	PH	MND	6,300,000.00	6,300,000.00	0	GN
7	167	Shorcline protection/land reclamation at kalama (Minima/Ayaminima/Iloma/Aperema community.	Opobo LGA	MoND (FG)	1,000,000.00	1,000,000.00	0	GN

Chapter 5: Building Capacity of Stakeholders – DELT4SLOG III Training Workshops

Following the Desk Review, a workshop entitled “**Building Capacity of Stakeholders for Fiscal Inclusion and Democratic Accountability**”, was organized by NDEBUMOG for its partners, civil society organizations and the media, from 4th to 7th November, 2014 at Monty Suites in Calabar and was repeated for Communities and staff of State Houses of Assembly (Government), from November 11th to 14th, 2014.

The following papers were presented at the two workshops:

- i. *The Gender Question in the Budget Process: Using DELT4SLOG III Desk Review as a Deflector in Advocating for Best Practices* by Seun Adebawale
- ii. *Governance and Democratic Accountability: Bridging the Gap of Suspicion Between Government and Civil Society* by Tijah Bolton-Akpan
- iii. *Bridging the Gender Gap in the Budget Process: The Role of State Legislature* by Tijah Bolton-Akpan
- iv. *The Figures and You* by George-Hill Anthony
- v. *Civil Society Capacity In Public Finance Expenditure Monitoring: Overcoming The Challenges And Way Forward* by Olanikanmi T. Adeoti
- vi. *Understanding Public Finance Expenditure Monitoring- Roles of State Legislative Assemblies* by Olanikanmi T. Adeoti
- vii. *Using Budget Tracking to Connect In-depth Evaluation and Monitoring of Government Expenditure* by George-Hill Anthony
- viii. *Real Time Procurement Monitoring – Processes and Procedures at Bridging the Systemic Gaps and Salvaging Nigeria against Corruption* by Mohammed Bougei Attah.
- ix. *Introduction to Monitoring and Evaluation: Effective Ways for Communities and Government Synergies at Reducing Poor Service Delivery* by Seun Adebawale

5.1 Papers Presented at the DELT4SLOG Workshops

1. The Gender Question in the Budget Process: Using Delt4slog III Desk Review as a Deflector in Advocating for Best Practices

A paper presented by Seun Adebawale, Technical Adviser of Niger Delta Budget Monitoring Group (NDEBUMOG) at the DELT4SLOG III Training Workshop, held on 5th November 2014, at Monty Suites, Calabar.

Introduction

Budgeting in the broadest sense is not confined to the preparation of budget documents but includes a series of processes that precede the preparation of the budget as well as processes that follow it. Gender Budgeting must therefore take place at various stages and levels if the budget is to be fully gender responsive.

There are several issues that we need to bear in mind before deciding which entry points are most appropriate in a given situation. These include the actors involved, the scope and stages

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of gender budgeting and the pre-requisites for the same.

The aim of this presentation is to create a pool of people across the Niger Delta region that will be able to act as resource persons for gender-responsive budgeting initiatives across the region.

PART 1: BASIC CONCEPTS OF GENDER SENSITIVE BUDGETING (GSB)

Participants will come into the workshop having heard about gender-sensitive budgeting from different sources. Some will never have heard of gender-sensitive budgeting. They will have different ideas of what it entails. Some of these ideas may be correct. Some may be incorrect. It is therefore important to provide the basic concepts of gender-sensitive budgeting at the beginning of the workshop.

Sex and gender

Sex refers to biological differences; chromosomes, hormonal profiles, internal and external sex organs.

Gender describes the characteristics that a society or culture delineates as masculine or feminine.

So while your sex as male or female is a biological fact that is the same in any culture, what that sex means in terms of your gender role as a 'man' or a 'woman' in society can be quite different cross culturally.

In sociological terms 'gender role' refers to the characteristics and behaviors that different cultures attribute to the sexes. What it means to be a 'woman' in any culture requires female sex plus what our various cultures define as feminine characteristics and behaviors, likewise for men.

The sex differences are difficult to change because we are born female or male whereas gender differences can be changed because our gender identity is determined by our society. In different societies and at different times in history, gender roles have been different. Policies can either respond to gender stereotypes and traditional gender roles (e.g. assume that only women take care of children) or attempt to change them (e.g. encourage sharing of unpaid care work).

What are gender-sensitive budgets?

Whether we say 'gender-sensitive budgets', 'gender-responsive budgets', or 'gender budgets' they all refer to the same thing. Gender budgeting refers to the process of conceiving, planning, approving, executing, monitoring, analyzing and auditing budgets in a gender-sensitive way. It involves analysis of actual expenditure and revenue (usually of governments) on women and girls as compared to expenditures on men and boys. It helps Governments to decide how policies need to be made, adjusted and reprioritized and is a tool for effective policy implementation where one can check if the allocations are in line with policy commitments and are having the desired impact.

Gender-sensitive budgets are not separate budgets for women or men. Instead, they bring gender awareness into the policies and budgets of all agencies. Gender-sensitive budgets are

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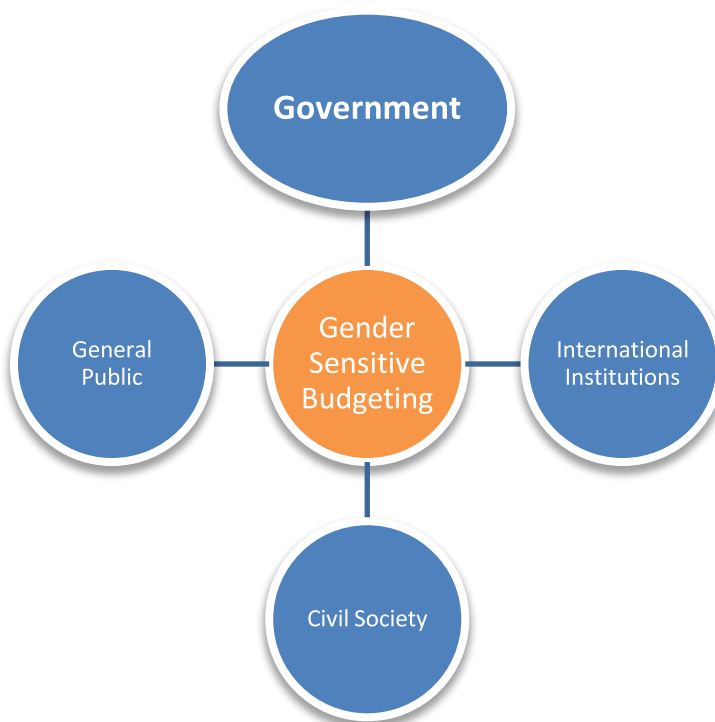
not about 50% male: 50% female, for the simple reason that male and female have different situations and needs. Gender-sensitive budgets recognize the ways in which (mainly) women contribute to the society and economy with their unpaid labor in bearing, rearing and caring for the people in the country.

Actors within the sphere of GSB

There are a number of different players (stakeholders) involved in gender budgeting initiatives – each having different roles and related activities. Some of the key players are:

- The Ministry of Women Affairs
- The Ministry of Finance (at the Federal and State levels)
- Sectoral Ministries (each and every Ministry, Department and Agency can do gender budgeting, although there are more opportunities for some than others)
- Civil Society Organizations
- Parliamentarians, members of the legislative assemblies and other representatives of the people
- Media
- Development partners/donors
- The general public – women and men for whom the specific policy, programme or budget is intended.

FIGURE 29: ACTORS WITHIN THE SPHERE OF GENDER-SENSITIVE BUDGETING



Gender-sensitive budgeting roles

The various actors within the sphere of GSB have various roles, with some roles overlapping. These roles include:

- **Research:** Usually conducted from outside government as the basis for advocacy;
- **Advocacy:** Usually conducted from outside government, but players inside government and parliament might also need to advocate for GRB;
- **Monitoring:** This is a key role of parliament, but government itself should monitor as part of its management function, while civil society will want to monitor budget implementation;
- **Training:** Training can involve all role-players, but should usually do so in separate workshops because of their different knowledge and functions;
- **Awareness-raising:** Usually targeted at those who are not expected to play a key role, but whose support is needed. Targets could thus include the general public (to get support for advocacy demands) and top government officials (to get buy-in for GRB activity within their agencies);
- **Policy analysis and design:** This is government's role. GRB is a form of policy analysis and one of the aims of most GRB initiatives is to have government institutionalize GRB in their daily and annual budget-related activities

Scope of gender budgeting

Gender budgeting can be done for:

- The whole budget; or
- Impact of expenditure of selected departments or programmes; or
- Gender-sensitive design of new programmes and projects; or
- Assessment of selected forms of revenue and changes in tax system; or
- New legislation

PART 2: DELT4SLOG III DESK REVIEW – A GENDER PERSPECTIVE

We conducted a gender-based review of some budgets from the desk review, attempting to look at them from a gender perspective. It was discovered that most of the budgets were not gender-sensitive, with some not having any gender component at all. We are reluctant to term any budget line as “gender neutral”; rather we prefer to look at budgets from the perspective of how they address gender inequalities. We discover that budgets either increase or reduce gender inequalities. Gender-sensitive budgeting aims to reduce gender inequalities.

As a guide, we present the following examples of budget lines that are gender sensitive (taken from the 2013 budget of National Action Committee on AIDS- MDGs ongoing projects).

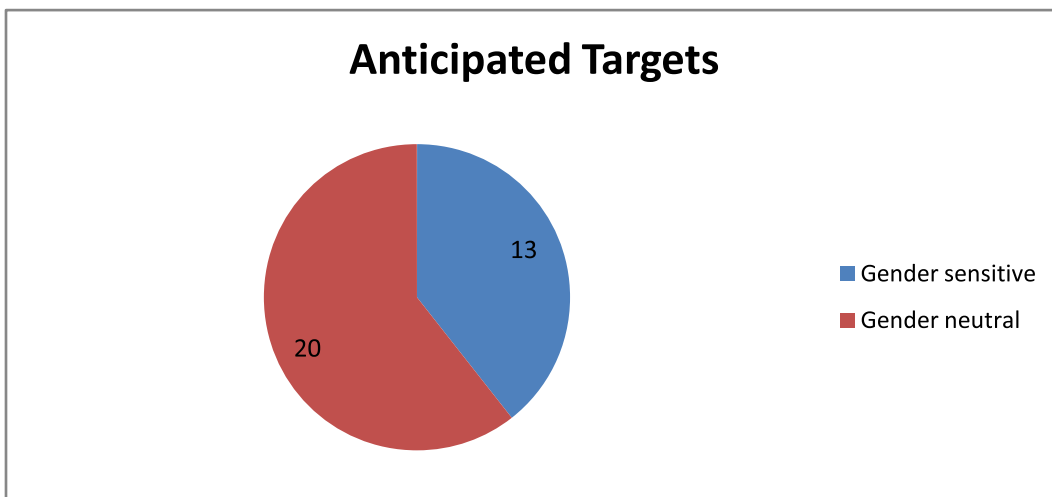
- Example 1: Scale Up of Community Level Prevention Effort Targeting Most-At-Risk Women and Girls in Collaboration with Gender Focused NGOs and CBOs – N150m
- Example 2: Support to Facilitate Access to Income Generation Activities for HIV Infected And Affected Women at Community Level –N50m

- Example 3: In Collaboration with NASS MDG Committee, Advocate for and Implement Behaviour Change and HCT Campaigns Targeting Women At Constituency Level – N100m

Findings of the gender-based review of some projects in the desk review Health (Akwa Ibom State 2013)

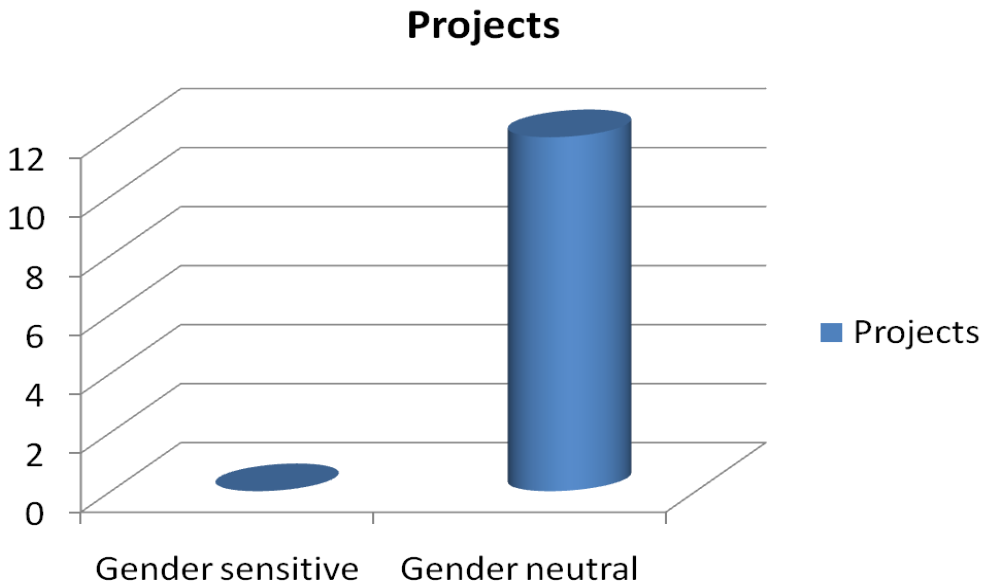
This gender based review (of health projects in Akwa Ibom 2013 budget selected in the desk review) was carried out based on the estimated target beneficiaries of the projects. Of the 33 anticipated targets, 13 were pro-women allocations where 100% of the allocations were meant for women.

FIGURE 30: GENDER-BASED REVIEW OF HEALTH PROJECTS IN AKWA IBOM 2013 BUDGET



None of the works projects in Akwa Ibom state 2013 budget selected in the desk review are pro-women. The impact these projects will have on women can only be assumed.

FIGURE 31: GENDER-BASED REVIEW OF WORKS PROJECTS IN AKWA IBOM 2013 BUDGET



Education, Science and Technology (Akwa Ibom State 2013)

There were 11 project titles with 55 anticipated targets. All the projects appear to benefit boys and girls alike, however important questions will border around girls enrollment statistics in school (gender relevant data).

FIGURE 32: GENDER-BASED ASSESSMENT OF HEALTH SECTOR PROJECTS IN DELTA STATE 2013 BUDGET

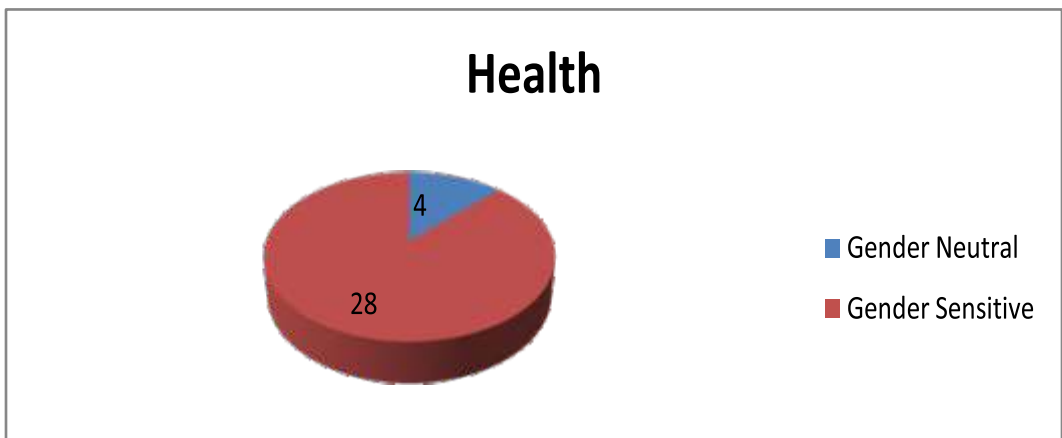


FIGURE 33: GENDER-BASED REVIEW OF EDUCATION PROJECTS IN DELTA STATE 2013 BUDGET

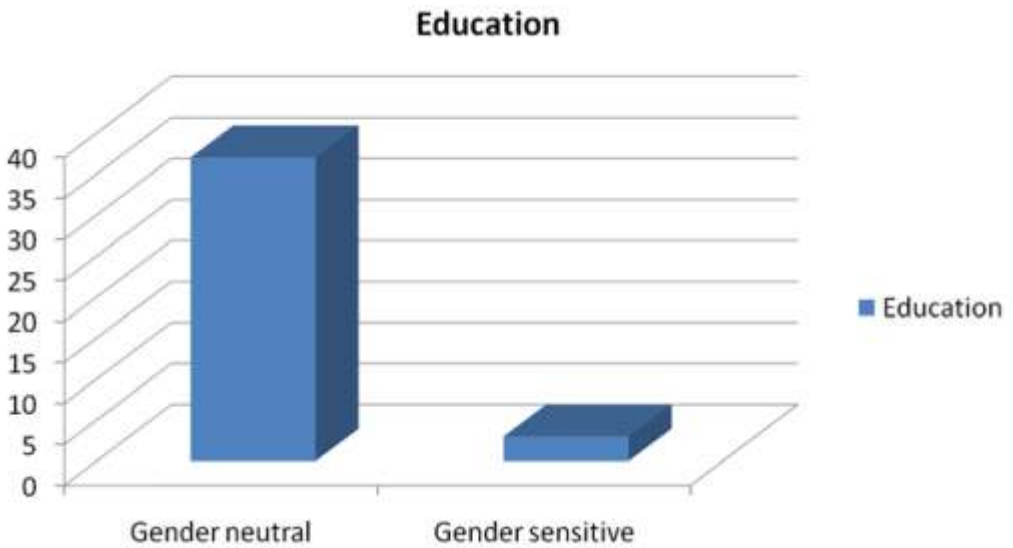


FIGURE 34: GENDER-BASED REVIEW OF TRANSPORT PROJECTS IN DELTA 2013 BUDGET

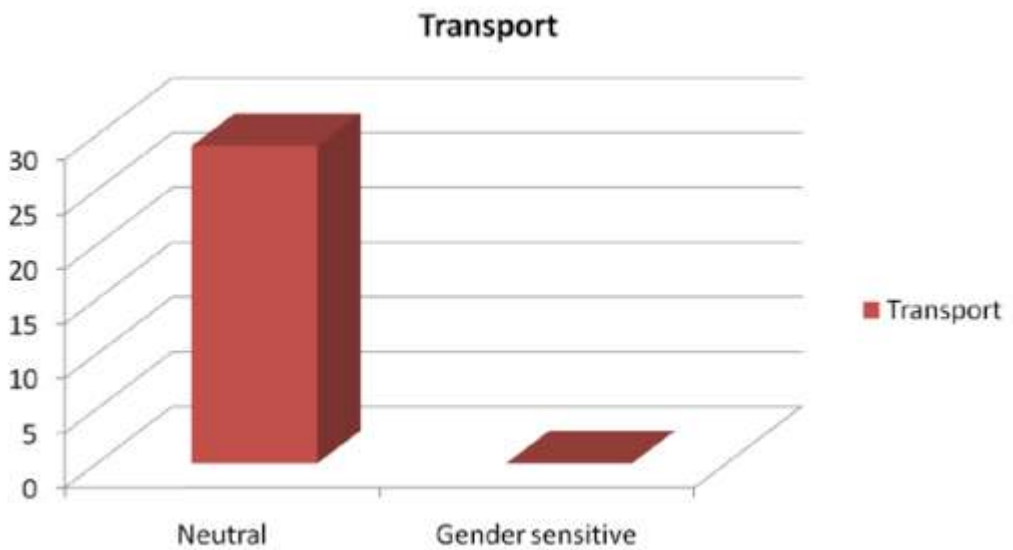


FIGURE 35: GENDER-BASED REVIEW OF WORKS/ TRANSPORT PROJECTS IN BAYELSA STATE 2013 BUDGET

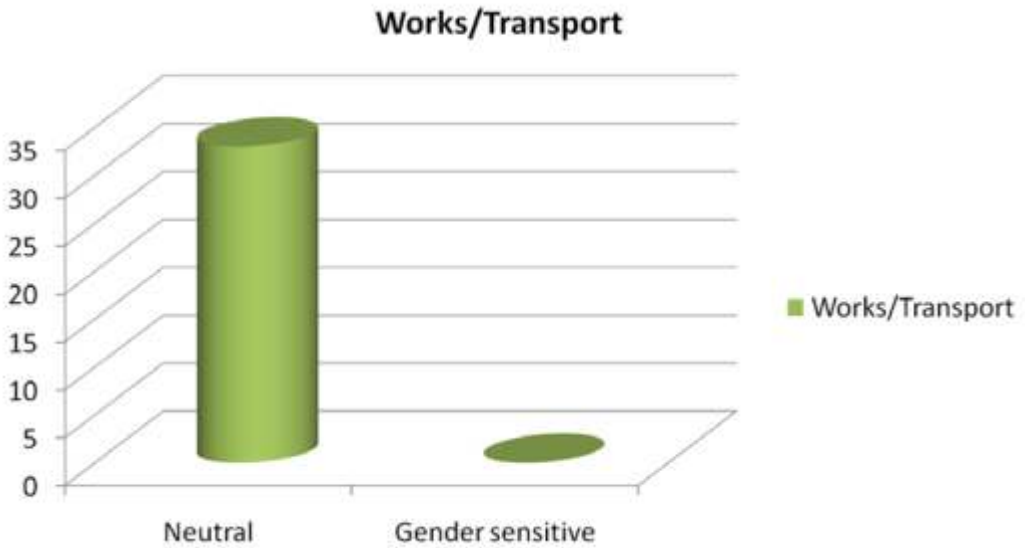


FIGURE 36: GENDER-BASED REVIEW OF YENAGOA LOCAL GOVERNMENT COUNCIL 2013 BUDGET (MANUFACTURING AND CRAFT)



FIGURE 37: GENDER-BASED ASSESSMENT OF ISOKO SOUTH LOCAL GOVERNMENT COUNCIL 2012 BUDGET ESTIMATES (SOCIAL DEV., YOUTHS AND SPORTS)

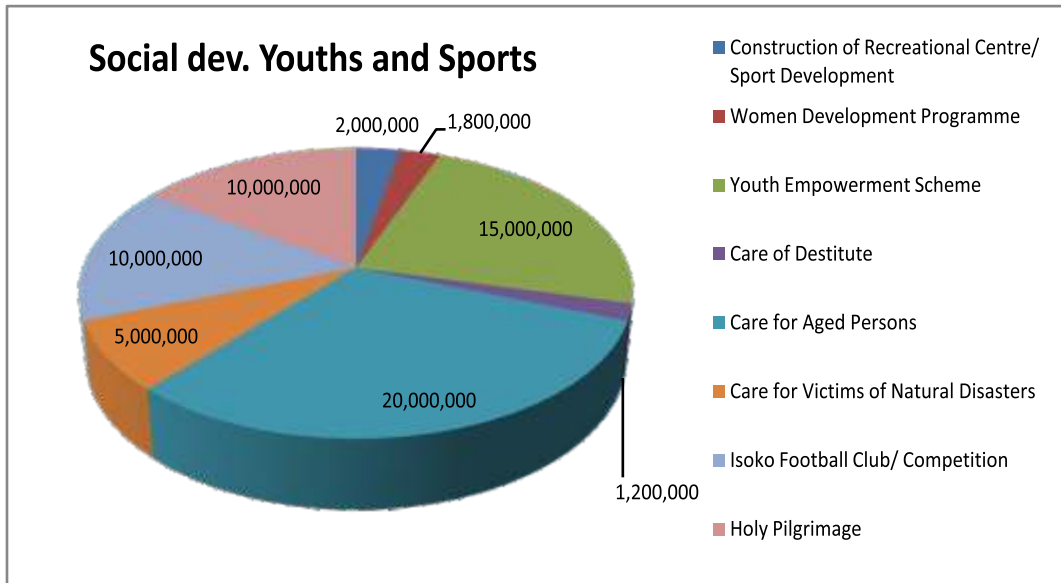
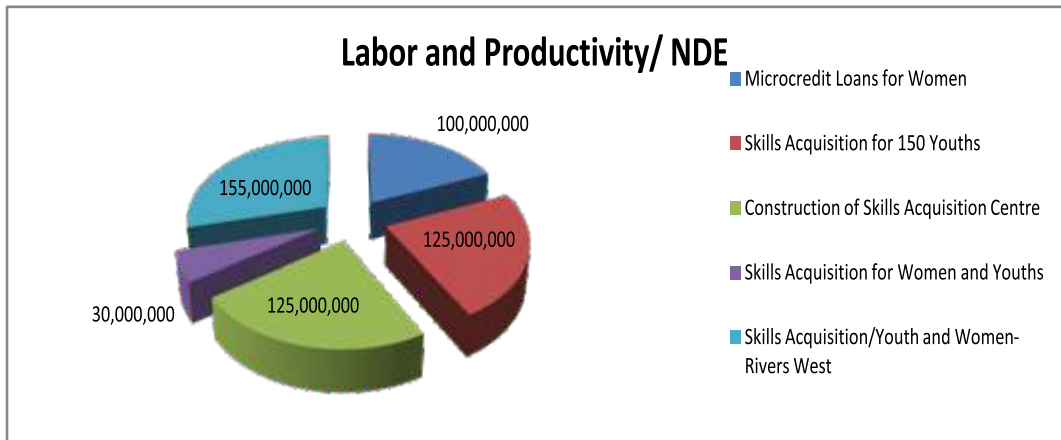


FIGURE 38: GENDER-BASED ASSESSMENT OF BUDGET ESTIMATES FOR FEDERAL MINISTRY OF LABOR AND PRODUCTIVITY/NDE



PART 3: ADVOCATING FOR BEST PRACTICES

A successful GSB initiative needs to include advocacy at many points. Even if the initiative occurs inside government, officials involved (such as gender focal points) will need to be advocates to their superiors and their colleagues for taking the exercise seriously. Advocacy material must be short and clear if it is to be attractive and be understood by a wide audience.

The five step framework for gender budgeting

Step 1: An analysis of the situation for women and men, girls and boys in a given sector.

Step 2: An assessment of the extent to which the sector's policy addresses the gender issues and gaps described in step 1. This step should include an assessment of the relevant legislation, policies, programmes and schemes. It includes an assessment of both the written policy and as well as the implicit policy reflected in government activities.

Step 3: An assessment of the adequacy of budget allocations to implement the gender sensitive policies and programmes identified in step 2 above.

Step 4: Monitoring whether the money was spent as planned, what was delivered and to whom. This involves checking both financial performance and the physical deliverables (disaggregated by sex).

Step 5: An assessment of the impact of the policy/ programme/ scheme and the extent to which the situation described in step 1 has been changed, in the direction of greater gender equality.

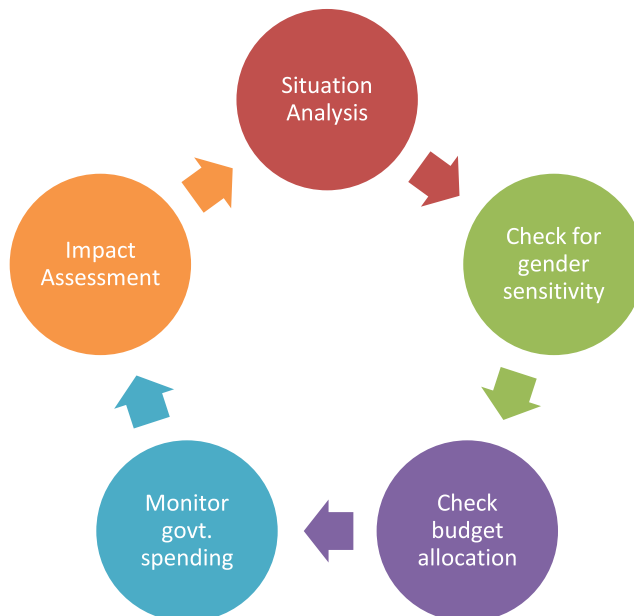


FIGURE 39: THE FIVE STEPS GENDER-BASED BUDGET ANALYSIS

Entry points for gender budgeting

There are a number of ways that one can do Gender Budgeting and there are a range of entry points.

Entry point 1: Participatory planning and budgeting- The involvement of women in decision making is seen as a key success factor of Gender Budgeting initiatives. It is not enough to say that women's needs and concerns have been taken into account. Women have to be treated as equal partners in decision making and implementation, rather than only as beneficiaries. For this to be effective there is need for capacity building not only of elected women representatives but also of women members of community based organizations (CBOs) and self-help groups in order to ensure their active involvement in decision making and budgeting.

Entry point 2: Spatial Mapping – Women's empowerment requires adequate resource allocation in all areas including health, education, water sanitation and nutrition, sustained employment, access to credit and asset ownership, skills, and political participation. Further, regional imbalances have to be corrected. For this, we need to know about specific needs of women residing in particular villages and towns.

Spatial mapping of social infrastructure and access to employment opportunities for women can highlight the resources available and overall gaps.

Entry point 3: Gender Appraisal for all new programmes and schemes- All new programmes, projects and schemes (PPS) for which funds are requested should be viewed through a gender lens. This will encourage gender sensitivity and women's participation from the outset. It will also ensure that the implementation modality of the PPS is gender-sensitive and that gender impact assessment is built into the design of the PPS.

Entry point 4: Gender-based profile of public expenditure - Preparation of a profile facilitates a review of public expenditure from a gender perspective. The trend of the targeted expenditure and male/female reach in terms of beneficiaries are indicative of the extent to which the budget is gender responsive. It can highlight the need to determine the reasons for non-adherence to targeted expenditure on women.

Entry point 5: Impact Analysis – Beyond monitoring who the money reaches, it is important to evaluate the impacts of programmes to see if they are meeting their objectives. This can help in identifying barriers to women's access to public services/expenditures and in identifying challenges which require changes to initiatives.

References

- UNIFEM-UNFPA Gender Responsive Budgeting and Women's Reproductive Rights: Resource Pack
- Gender Budgeting Handbook for Government of India Ministries and Departments
- UNDP Gender Responsive Budgeting Trainers Manual, 2005
- Deepening Expenditure Line Tracking for States and Local Governments in the Niger Delta (DELT4SLOG III)– Desk Review

2. Bridging the Gap of Suspicion between Civil Society and Government for Democratic Accountability.

A Paper presented during a Capacity Building Workshop on Fiscal Processes of Government for Civil Society Stakeholders by Niger Delta Budget Monitoring Group (NDEBUMOG), at Monty Suites, Calabar; by Tijah Bolton-Akpan, Policy Alert, Uyo.

Introduction

The concept and practice of democracy imposes participation as one of its basic conditions. In recent decades, civil society participation has acquired significance as an important determinant of the legitimacy, quality, relevance and effectiveness of democracy and development processes. In reality, both the state and civil society need each other to perform their roles effectively and for democracy to work for citizens.

Therefore the task of cultivating meaningful relationships with citizens remains, on the one hand, an overarching challenge and aspiration of democratic governments. On the other hand, in struggling to limit the hegemony of the state, fill social gaps left unattended by it and monitor its operations so as to hold it accountable, citizens around the world have become increasingly organized around specific interests and claims, giving rise to an arena that is active with a diversity of associational formations, platforms and spaces. It is this arena, characterized by its autonomous and voluntary (non-profit) nature that is known as civil society.

Regrettably, in many countries, the relationship between the state and civil society is, to a greater or lesser extent, problematic. In some cases, this absence of a smooth working relationship stems from laws and regulations which do not support the growth and policy influence of the civil society sector. In other cases, it is more of a question of attitudes and perceptions which stand in the way of effective collaboration.

The Concept of Civil Society

Often when people refer to civil society in Nigeria and elsewhere, they might just be referring to non-governmental organizations (NGOs). Other terms used in relation to civil society are the third sector, non-state actors (NSAs) or non-profit organizations. But civil society is not just about NGOs. The concept of civil society is much broader and often includes a wide range of citizens' platforms and spaces such as labour unions, pressure groups, socio-cultural organizations, professional associations, organised business interests, development associations, students' bodies, religious groups, civic and recreational associations, think tanks, community-based organisations, faith based organizations, groups pursuing self-determination or ethnic agendas and even extremist groups and militias. To put it rather simply, wherever and whenever citizens deliberate, make demands or take actions in their own interest or in the interest of other citizens - that is civil society in action. While part of civil society is formally organized (otherwise known as civil society organizations, CSOs) several of these formations are not associational and remain loose and amorphous in structure and character, yet maintain an essentially civil character.

Civil society can therefore be described as a 'space' that exists to mediate between the individual and the State. It is that arena where citizens are linked by common interests and

voluntary action, while CSOs are the groups occupying that space.

It would, however, be misleading to romanticize civil society or treat it as a phenomenon that is always positive. Notwithstanding their own claims to altruism, CSOs have been known to sometimes manifest ideological, material and structural weaknesses which contradict their stated ideals. At the other end of the spectrum, there have also been outright negative and destructive manifestations of civil society, such as could be seen in extremist groups and militias. However, this presentation will limit itself to civil society as a positive phenomenon.

Civil Society - Government Relations: The Context

To properly understand the nature of the relationship between formal civil society and the state, it is important to contextualize the emergence of contemporary civil society. It has been noted that the rise of civil society in the developing world has been concurrent with a deterioration in the delivery of public goods and services associated with the shrinking state and the increasing dominance (and failures) of market-driven policies in the past three decades or so. This theory posits that civil society emerged to fill the vacuum created by the state and the market. While not the sole explanation for the rise in the role of civil society, this argument underpins the definition of civil society as that active citizen space that is neither state nor market.

The nature of any relationship that arises out of this sort of context would, naturally, be a challenging one. It is therefore no surprise that, to varying degrees, the relationship between government and civil society around the world has been largely characterized by mutual suspicion.

Away from the global, the relationship between the two sectors can also be explained by the local context. In the case of Nigeria, while some of the earliest formal civil society organizing can be traced to the struggles for independence and decolonization, the so-called “golden era” of civil society development has been situated within the human rights and pro-democracy effervescence which arose as a counterpoint to the military dictatorships of the 1980s and 90s. While the military on the one hand was intolerant of the pro-people proselytizing of the civil society groups, the civil society groups on the other hand were aggressive and confrontational in their bid to pressure the military out of power and make room for democratic rule. Even after the military finally made its exit from the corridors of power in 1999, the legitimacy of elected governments remained questionable due to the flawed character of electoral processes at all levels. It was within that context that contemporary civil society emerged in Nigeria.

Civil society and democratic accountability

Implicit in the whole idea of civil society is the necessity to hold the state accountable. Democratic accountability refers to the many ways in which citizens, political parties, parliaments and other democratic actors can provide feedback to reward or sanction officials in charge of setting and enacting public policy. Citizens' participation is a central element of democratic accountability. Mechanisms that allow citizens and their representatives to hold their governments to account, by either rewarding or punishing them, are the backbone of democracy. When such accountability mechanisms function properly, governments are

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incentivized to work in the best interest of citizens and are prevented from abusing political power.

Accountability is generally defined using the broadly accepted principal-agent model: A is accountable to B if A has to explain and justify his/her actions to B, and B is able to sanction A in case of misconduct. Thus defined, accountability can also be seen as a relationship of power, where the less powerful 'principal' has the right to ask the more powerful 'agent' to explain his/her actions and has the capacity to impose penalties for poor performance. The following are demand-side examples of democratic accountability in practice:

- When ordinary citizens vote political leaders in or out of office
- A legislator or legislative committee inviting a Commissioner or Minister to answer questions
- A media outlet or a group of citizens requests information from public officials
- A group of people protesting on the streets because their homes have been demolished by government.

Roles of Civil Society in Promoting Democratic Accountability

Civil society groups can promote democratic accountability through the following roles:

- Filling social gaps and demonstrating how it can be done better through delivery of basic services (where there is capacity and merits of efficiency on the side of the CSO)
- Providing public education and awareness on government policies, citizens' rights and responsibilities
- Building capacity of public service providers to deliver citizen-responsive services
- Strengthening the capacity of communities and other citizens groups to hold government accountable
- Supporting government and international partners with information and empirical evidence to guide development policies
- Promoting standards (e.g. pushing for national / sub-national legislation or adherence to international commitments)
- Monitoring the implementation of government policies (e.g. budget tracking, environmental standards, human rights and anti-corruption monitoring etc)
- Representing the interests of poor and often excluded citizens in the policy process

The Current State of Government - Civil Society Relations in Nigeria

There have been valid criticisms by government against civil society bordering on accountability and transparency, institutional weaknesses of some CSOs, and the limited capacity to offer viable alternatives when they criticise government policies. On the other hand, civil society has often had to fight to be included in policy processes and where such inclusion happens, it has often been tokenistic at best, merely aimed at legitimizing the process rather than as an opportunity for true partnership. Government in Nigeria is still very

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much closed to civil society at all levels, while officials are very quick to label civil society actors as “opposition elements”. There have also been attempts to weaken the civil society sector through laws such as a recent bill proposed in the Federal House of Representatives to control funding of the work of NGOs.

The relationship between the state and civil society in Nigeria today is mostly characterized by what has been termed “a crisis of legitimacy.” As noted earlier, this difficult relationship that has persisted up until the present time can be explained as a vestige of the combative era of military dictatorships. The dominant portrait of this relationship is that at the one extreme, government attempts, at every turn, to circumscribe the influence and space of civil society through efforts to regulate the sector and victimize leading actors, while at the other extreme, civil society doubts the intentions of government and unthinkingly criticizes its every move by the state without proposing viable alternatives. However, somewhere in-between lays the ideal model for state-civil relations: a non-adversarial and constructive partnership based on cooperation, dialogue, consultation and mutual trust.

One domain where the partnership of civil society and government remains critical is in the fight against corruption. Nigeria has ratified the United Nations Convention against Corruption (UNCAC), the African Union Convention against Corruption and the ECOWAS Protocol on Anti-Corruption. These international treaties impose an obligation on Nigeria to ensure the participation of civil society in the promotion of transparency and accountability in governance. In practice, though, the involvement of civil society still remains limited.

Some Examples of State-Civil Society Engagement

There are several examples of civil society and government working together to promote democratic accountability in Nigeria which remain instructive on the possibilities of engagement. The Transition Monitoring Group, for instance, has worked closely with the Independent National Electoral Commission (INEC) and other government agencies, in monitoring and improving the quality of electoral processes and outcomes from pre-1999 transition to civil rule to the present. The National Stakeholder Working Group of the Nigeria Extractive Industries Transparency Initiative (NEITI) also remains a good example of a multi-stakeholder initiative in which government and civil society are achieving some interesting results by working together to improve management of transactions in the extractive sectors.

Another example is the Overview of Public Expenditure in NEEDS (OPEN) in which civil society, government and independent consultants worked together to monitor the utilization of Nigeria's Debt Relief Gains (DRGs) towards the Millennium Development Goals (MDGs) in 10 selected sectors within the 2006 Budget of the Federal Government of Nigeria. The latter partnership was even more significant as it was largely driven by government, through the Office of the Senior Special Assistant to the President on MDGs (OSSAP-MDGs). Over the years, many other successful partnerships have been recorded, a few of which include:

- The Office of the Senior Special Assistant to the President on Civil Society Matters and the Government - Civil Society Partnership
- The Civil Society Desk at the National Orientation Agency (NOA)

- The Civil Society Desk at INEC
- The Lagos State Civil Society Partnership (LASCOP)
- Civil society participation in the budget process in Cross River State through the efforts of the Budget Transparency and Advocacy Network (BTAN); ongoing engagement with MDAs and the Cross River State House of Assembly on budget preparation, implementation and review
- The National Assembly Civil Society Liaison Office (NASS-CSOLO).

Challenges to Government Civil Society Engagement (CS)

Despite the proven benefits of engagement, several factors continue to militate against smooth working relationship between government and civil society. These include:

The Civil Society

1. *Poor knowledge of the internal workings of governments:* Due to poor tradition of collaboration, many CSOs do not really understand the way the bureaucracy or the legislature actually works and this often impedes their advocacy efforts.
2. *Legitimacy questions:* While government officials and legislators can claim to be directly elected by their people or appointed by elected officials, a question that often arises with CSOs is where they derive their mandate from. This problem is worse for those organizations with weak linkages to the constituencies they claim to represent.
3. *Poor internal democracy and accountability issues:* While advocating for more democratic and ethical practices by government, some civil society groups are bedevilled by the selfsame problems. Sit-tight leadership, personalization of assets and absence of transparency and accountability in the management of donor funds are some of the challenges that undermine the credibility of CSOs.
4. *Capacity deficits:* Many CSOs lack the skills needed to analyse government policies and make a convincing case on behalf of citizens. In most cases, the institutional environment is weak and funding is scarce, resulting in a proliferation of what has come to be known as the NGIs (non-governmental individuals). Funding challenges and tight donor-driven timelines sometimes result in lack of thoroughness in proffering solutions. Some have observed that this capacity deficit is worsened by the dominance of international NGOs, which out-crowd local organizations and compete for the little available Southern funding.
5. *Absence of alternatives:* The tendency of some CSOs to criticise without proffering realistic alternatives is often a turn-off to government actors.
6. *Cooptation:* Where the evolving cooperative relationship with the state is not well managed, CSOs run the risk of co-optation, i.e. allowing their voice to be diluted through undue state influence and sometimes, patronage. The issue of government funding for Nigerian CSOs has been highly debated for this reason.
7. *Externally-driven Agenda:* Sometimes the reluctance of government officials to cooperate may stem from the perception that the agenda of civil society organizations are externally determined. Some organizations tweak their agenda to attract funding. Others are even established to take advantage of particular funding windows rather than in response to citizens' demands! This race to meet donor expectations often leaves some CSOs unable to pursue local agendas, with dire impact on the local ownership of programmes.

The Government

1. *Resistance to change / conservatism:* Bureaucrats often have a tendency towards the status-quo, while civil society actors advocate for change in attitudes and institutional norms. When civil society actors express impatience with such conservatism, it can be counter-productive.
2. *Vested interests / patronage / corruption:* A government official who has something to gain from the current opaque system would be the least willing to cooperate with civil society actors pushing reform. Sometimes the resistance comes from quarters that are remote from those we are directly engaging. Example, a supportive legislature may be willing to enact a particular law to promote transparency and accountability but a corrupt executive frustrates its effort or vice versa. Deep vested interests also result in government officials floating their own parallel organizations to supplant genuine civil society where such roles exist in their agencies.
3. *Poor donor coordination:* Donors supporting supply-side initiatives tend to duplicate activities across sectors. This often results in reform fatigue and over-sensitivity to civil society participation on the part of state actors.
4. *Weak legal frameworks, especially at state level:* The absence of relevant laws that not only prescribe pro-accountability reforms and sanctions for bad practices but also clearly states the role of civil society in the policy process is often a drawback to engagement. This is worse at the state and local levels, where more than 55 percent of Nigeria's revenues are spent. Given Nigeria's federal system, there is usually a need for legislation to be domesticated to take effect in states, but experience has shown that pushing for sunshine laws (such as Fiscal Responsibility or Public Procurement laws), for example, can be an uphill task in some states.
5. *Absence of political will / sustainability:* It is always easy for new governments to abandon the initiatives of reform-minded predecessors. The absence of political will to continue existing programmes is often a challenge to the sustainability of accountability initiatives.

Strategies for Bridging the Gap:

- CSOs should work at strengthening their representativeness and broadening their leadership to be more inclusive in terms of gender and social constituencies. There should be stronger linkages between CSOs and the constituencies they claim to represent.
- To gain the respect of government, CSOs should invest more in institutional and human resource capacity building. They should be at the cutting edge of knowledge and skills when it comes to research, policy analysis, media and communication, ICTs, monitoring, advocacy and social mobilization.
- External assistance (donor support) is important but ownership of accountability initiatives should remain local. Efforts should be made by donors and local organizations to ensure that advocacy programmes respond to local priorities. Donors should know when to be observers and facilitators and when to take a more active role.
- In its efforts to include civil society in the policy process, state actors should invite CSOs to important meetings in time, providing timely access to any relevant information/ documents needed for effective participation and respect the right of

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CSOs to self-select their own representatives. Administrative hurdles to CSO participation in activities of government agencies and legislatures should be reduced (e.g. a House Committee requiring CSOs to submit twenty copies of a written memorandum!)

- The CSO sector needs some self-regulation. Not only will this keep government from finding flimsy excuses to clamp down on CSOs, a code of conduct would also strengthen ethical practices in the sector, thereby enhancing its credibility.
- It is more effective to build alliances and harmonize themes rather than engage in stiff competition for funding of parallel projects. It is also harder to victimize coalitions, while individual organizations may be more vulnerable to state repression. Another strategy would be for some national level CSOs with comparative advantages to consolidate their strengths through mergers, as is seen in the private sector, especially where a stronger institutional framework and bigger brand is seen to better serve the purpose of engagement. However, it should also be kept in mind that smaller organizations have their own strengths and relative advantages.
- Donors should acknowledge the risk involved for CS actors involved in governance work. They should also respond to the institutional needs of their grantees.
- Governments should codify the roles of civil society in specific policy processes to avoid ambiguity. When legislation clearly spells out the role of civil society, it is easier for state actors to concede space to civil society.
- CSOs should invest in understanding how government processes actually work. This will help them develop win-win strategies (e.g. appropriate timing) that are more likely to succeed in the long term.
- CSOs should replace confrontation with more constructive methods of engagement. It is often more beneficial to propose, rather than oppose (better be known for proffering alternatives rather than as always flagging problems).

Conclusion

Democratic accountability will continue to respond to improvements in alliance building between the state and civil society in its broadest sense. Ongoing reforms in Nigeria during the past decade and a half provide immense opportunities for civil society engagement with government at all levels. However such engagement should be seen as a means to an end, not an end in itself. Ultimately, achieving robust and productive civil society - government relations is a complex and multifaceted challenge, but it will always be a win-win.

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3. Bridging the Gender Gap in the Budget Process: The Role of State Legislature

*Paper presented at a workshop on Fiscal Accountability and the Role of State Legislatures, organised by Niger Delta Budget Monitoring Group, November 12, 2014
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INTRODUCTION

The budget is the most important policy instrument of any government [1]. It is through the public budget that governments at all levels shape social and economic development, decide priorities for action and determine how to redistribute social assets for citizens.

A Gendered Reality

The inequalities between women and men have been extensively documented. Women constitute more than 70 percent of the world's poor. They hold less than 20 percent of seats in parliaments and are often marginalised in government bureaucracies [2]. Women's ownership of assets is limited because of cultural and legal barriers, which further limits their participation in the formal economy, while patriarchy continues to undermine women's health, education, livelihoods and political progress.

Africa's biggest economy, Nigeria was recently ranked 118 out of 142 countries measured by the World Economic Forum in its Global Gender Gap Report 2014 [3]. A 2008 study by *United Nations Children's Fund* (UNICEF) found that of the 10 million Nigerian school age children that are out of school, 6.2 million are girls and 3.8 million boys [4]. Nigeria's maternal mortality rates remain among the highest in the world, with a 2012 DFID report noting that one Nigerian woman dies in childbirth every ten minutes [5].

Nigeria is signatory to several international instruments promoting gender equality and the rights of women. The constitution of Nigeria guarantees equality for men and women (Section 42 of 1999 Constitution) and Chapter 2 of the Constitution expresses the commitment of the state towards equal opportunities for women and men in economic policies [6]. The sad reality, however, is that progress towards bridging gender gaps in Nigeria is very slow, as can be seen from dismal periodic reports on the implementation of the United Nations Convention on the Status of Women (CSW) and national reports on the Millennium Development Goals (MDGs).

A recurrent theme in most of these reports has been the huge gap between moral or normative commitment to gender equality and women's empowerment on the one hand and the actual resourcing of programmes, projects and activities targeted at bridging gender gaps. This is where the budget comes in. Public budgets are often made with the assumption that they are gender-neutral in their effects – that is, programmes, projects and activities are designed and planned for homogenous recipients.

The reality, however, is that women and men differ in their needs the way they differ in their bodies. Similarly, government policies / interventions and therefore budgets, affect women and men (and girls and boys) in different ways in terms of both revenue and expenditure. For instance, women's and girl's reproductive roles impose extra health care demands on them that men do not have, such as sanitary facilities for girls, gender-awareness training for boys and maternal centres and care for women. By a similar token, while women's unpaid domestic and care work is often unaccounted for in mainstream economic calculations, certain budgetary actions or inactions could worsen the unpaid work burden of women. Revenue policies may also choose to ignore that women are already over-taxed by virtue of their unpaid work in the informal economy. Budgets that are gender-blind (ignore differences between women and men, girls and boys) often inadvertently worsen such existing inequalities.

Enter Gender Responsive Budgeting

The concept of gender responsive budgeting (GRB) or gender budgeting was therefore introduced as a tool to measure the impact of public policies on citizens of different sexes and to restructure revenues and spending so as to reduce socio-economic inequalities between men and women. GRB looks at the way a government generates its revenue and the way it spends it, and ensures that the budget not only does not worsen existing gender-based disadvantages suffered by women and men (or girls and boys) but also redresses such imbalances where they exist. Gender budgets also have the additional advantage of promoting transparency, accountability, efficiency and effectiveness. Unfortunately, gender budgeting has yet to become a mainstream activity. Many technocrats and government people and legislators see it as a highly technical and time-consuming process.

What GRB is not

- GRB is not about creating a separate budget for women
- It is not also all about increasing allocations to women or women's projects

Benefits of GRB

Some benefits of gender-responsive budget work for governments and legislatures are:

- Improves efficiency by ensuring expenditure benefits those who need it most. By using budgets to address the needs of the other half of the population, the full development potentials of society are unleashed and vice versa.
- Improves monitoring by letting us know who government services are reaching
- Helps track implementation, reduce corruption and improve transparency and accountability
- Improves development effectiveness and impacts
- Helps in tracking progress with national and international gender commitments

The five steps of gender analysis of budgets

1. Describe the situation of women and men, girls and boys (and different sub-groups) in the sector
2. Activities: Check whether policy is gender-sensitive i.e. whether it addresses the situation you described
3. Inputs: Check that adequate budget is allocated to implement the gender-sensitive policy
4. Outputs: Check whether the expenditure is spent as planned
5. Outcomes or Impact: Examine the impacts of the policy and expenditure i.e. whether it has promoted gender equity as intended

The Role of the State Legislature in Gender Budgeting

The legislature is the cornerstone of any democracy. Through its constitutional roles, the legislature works to ensure better governance outcomes, human rights and social inclusion for citizens. It balances the executive arm through checks and balances, an important feature of democracy.

Nigeria's legislative journey has been an eventful one, from our experience with constitutional monarchy at independence in 1960, a republican constitution in 1963, through decades of frequent suspension of the constitution and democratic institutions (including the legislature) due to military intervention.

Traditionally, at both national and state levels, the budget is formulated and proposed by the executive and approved by the legislature. Review and monitoring / auditing functions are shared by both arms with the executive playing a dominant role. However, for several decades, government budgeting and spending in Nigeria was mostly done at the behest of the executive due to the prolonged suspension of the legislative branch of government as a result of military intervention in the polity. With the return of civilian democracy in 1999, the

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legislature has again returned to its important role in the budget process. The legislature plays a critical role in analyzing, challenging and approving the budget. The main legislative functions of the legislature are covered in the budget process, viz:

Representation: Lawmakers perform the important function of representation by advocating for the budget priorities of their constituencies or other groups whose interests they represent. Lawmakers represent both women and men, boys and girls so they are duty bound to advocate the interests and needs of these groups.

Lawmaking: The budget is a law (often referred to as the Appropriation Act), and on that score, the legislature is involved in the budget as a lawmaking function.

Oversight: The legislature performs an important role in monitoring the implementation of the budget. Gender budgeting involves a lot of monitoring to ensure that government spending closes rather than expands gender inequalities. Legislators can invoke their monitoring role to ensure that this happens.

Some Powers of the Legislature which have Implications for Budgeting

- Power of members to introduce legislation with fiscal costs;
- Power to override executive vetoes;
- Power to approve government borrowing money, or granting loans;
- Power to censure government ministers and other officials;
- Power to approve/disapprove the budget;
- Power to reduce, increase, shift spending in the budget;
- Authority to set the budget of the legislature, and over staff.

Challenges to Legislative Engagement with Budget Process:

The primary function of the legislature in budget process is to pass the budget Act. This provides the opportunity for legislators to scrutinise, discuss and decide on the acceptability of the government's proposals. However, legislative scrutiny may be limited by the following factors:

- Insufficient time for scrutiny and debate of the budget; late submission of proposals by executive
- Macro-economic policies and medium term frameworks often escape gender-based scrutiny
- Assumption that addressing the social sectors automatically addresses gender questions
- The budget process is often dominated by top bureaucrats who are often male and are often not gender-aware
- Women's role in the legislature is still limited due to low proportion of women in parliaments and their low representation in committees with budget responsibilities
- Absence of sex-disaggregated data which is needed for gender analysis of budgets

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- Issues of warrants without cash backing
- Blackmail: Use of the passage of the budget as a tool to blackmail the executive
- Weak budget performance reviews and poor linkage with office of Accountant General
- Virement: movement of appropriations from one head to another
- Duplication of funds through grants and aids
- Conservatism in government and lack of willingness to innovate.
- Lack of capacity, resources or will to analyse the budget; gender budgeting requires analytical capacity and the political will to make change happen.
- Actual legislative powers regarding the budget may be limited;
- The government may have too much influence over legislative decision-making; some legislatures have reduced themselves to rubber stamps for the executive.
- A limited number of special interest groups may have too much power and reduce the ability of legislators to focus the budget on achieving priority goals.

After passing the budget Act, legislators are also responsible for overseeing the execution of the budget. They do this with the assistance of bodies such as the Office of the Auditor-General. However, as noted above, oversight and monitoring are often limited by the availability and quality of information provided and overbearing executive influence in implementation.

Why the focus on state legislatures?

Most of Nigeria's revenue is spent at the state and local government levels. While federal government economic and governance reforms have introduced several opportunities for gender mainstreaming at the centre, reform initiatives at sub-national levels are few and far between. Meanwhile it is this level of government that is closer to the people. Most Nigerian states are making less progress towards gender equality goals than the federal government.

FISCAL STRATEGIES FOR BRIDGING THE GAP

- Need for states to enact comprehensive budget laws to set the parameters for budget implementation (cycle, time-frames, sector ceilings, responsibilities etc) to avoid conflict between the legislature and the executive.
- More focus by legislators on overall fiscal targets
- Setting up a legislative budget research office modelled after National Assembly Budget and Research Office (NABRO), at state levels.

NON-FISCAL STRATEGIES FOR CLOSING THE GAP

- State legislatures should review or repeal customary laws that provide institutional support for practices such as female genital mutilation, early marriage and child bearing, widowhood rites and disinheritance. They

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should also enact laws that outlaw discriminatory practices and domesticate international conventions and covenants on women's rights. Gendered budgets must be complemented by a gender-responsive policy and legal context or else hard-won gains would be easily obliterated.

- Using “backdoor legislation” as windows for creating legal framework for mainstreaming gender (e.g. Child Rights Act, Widow and Inheritance Laws, Violence Against Women Laws, etc).
- Forming alliances with civil society: CSOs have access to gender expertise and best practices and legislators can move the agenda forward by teaming up with credible and capable CSOs.
- More information sharing between the executive and the legislature
- Participation is key: Legislators should strive to increase the participation of grassroots people throughout the budget process.
- Legislators could begin by engendering their own constituency projects

CONCLUSION:

The federal and state governments have made qualified progress towards the achievement of the Millennium Development Goals (MDGs). However, one recurring impediment to Nigeria's achievement of the MDGs in several periodic review reports has been the scarcity of resources to implement proposed projects, programmes and activities aimed at closing gender disparities in development [9,10].

As we review progress towards the MDGs and adopt new social development goals (SDGs), it is imperative to mainstream gender into policies, programmes and activities aimed at reducing poverty and fast-tracking sustainable development. It is impossible to achieve this without the necessary resource envelopes to address the gender needs and aspirations of different sectors and social groups. While gender responsive budgeting is not a silver bullet, it is clearly a practical tool for advancing gender equality and promoting the social, economic and political wellbeing of all citizens and state legislatures clearly have a critical role to play in this regard.

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 - World Economic Forum, 2014; Global Gender Gap Report [3]
- 4. THE FIGURES AND YOU – By: George-Hill Anthony, Executive Director, Niger Delta Budget Monitoring Group (georgehill@yahoo.com, georgehill@nigerdeltabudget.org)**

This paper is designed to take participants through an expository of what has accrued to the Niger Delta States of Akwa Ibom, Bayelsa, Cross River, Delta, Edo and Rivers States from 2007 to 2011. It aims to guide participants to further interrogate such figures in relationship to the realities on ground, in terms of human capital development or infrastructural renewals across various communities in the region, vis a vis on circumstances, where the opposite is the case.

The Niger Delta Region

Apart from the Middle East which has a long history of interminable crises, the Niger Delta Region (NDR) is the most studied region of the world. It is not surprising that there is a repertoire of literature, covering various epochs of the region. Part of the narratives is objectively written to genuinely address the development challenges of the region, while part of the literatures usually tilts to satisfy sectional interests, especially, that of the IOCs. It is not surprising that measures put together as palliatives, often, are pallid into insignificance or unserious pacifications. Could this be the reason for the increase in the misery index, the resurgence of militancy, compounded by frustrations, marginalization, and alienation with chronic poverty in the region? Some analysts believe that the situation has been exploited by a band of self-serving conflict-contractors, benefit captors, economic opportunists, commercial kidnappings, political adventurers, communal exploiters and extractive entrepreneurs who extract nothing, all feasting on the honey pot of crude oil.

Principal settlements in the Niger Delta are largely swamps, mangroves, slums and scattered hamlets. A vast majority of these settlements comprised mostly of rural communities in dispersed rural settlements and communally clustered (makeshifts) sanctuaries within the region. In total, there are over 13,329 settlements in the Niger Delta region. The 1991 National Population Census shows a growth rate of 2.9% on the population of the Niger Delta Region in 2004 and a population of about 30 million. Projected to 2015, it is expected that the population will be 41.5 million people.

TABLE 13: POPULATION PROJECTION OF THE NIGER DELTA STATES

State	2005	2010	2015	2020
Akwa Ibom	3,343,000	3,895,000	4,537,000	5,285,000
Bayelsa	1,710,000	1,992,000	2,320,000	2,703,000
Cross River	2,736,000	3,187,000	3,712,000	4,325,000
Delta	3,594,000	4,186,000	4,877,000	5,681,000
Edo	3,018,000	3,516,000	4,096,000	4,871,000
Rivers	4,858,000	5,659,000	6,592,000	7,679,000
Total	28,856,000	33,616,000	39,157,000	45,715,000

Source: NDR Survey - Based on National Population Commission

The Niger Delta is characterized by prevalent poverty with about 70% of the population living below the poverty line. This might have increased in recent years, as many graduates from higher institutions across the region and beyond, roam the streets of the region without jobs. The insidious poverty across the region is due largely to the low level of industrialization and extractive oppression. Such is further compounded by the activities of International Oil Companies (IOCs), which have adversely affected the traditional economy of subsistence fishing and farming. The region's infant mortality and maternal morbidity are estimated to hover around 20%, which is among the highest in the world. Modern transport infrastructure is inadequate and often hampered by poor road network and insensitive conditions, especially in the coastal areas, whereas, there is hardly electricity supply in many riverine areas, even as gases are flared in some of these communities, with telecommunication facilities also in short supply. Healthcare is less than justified, even for vets, at where animals have rights, not to talk of humans, while, schools are ill-planned, hence; they serve more as glorified playgrounds than standard educational institutions. Management of waste is poor, be it human waste, industrial waste or extractive waste that compounds irreversible disruption of the natural equilibrium of our ecosystem. These ruthless conditions ventilate a fertile ground for social upheavals, communal and economic conflicts, among others.

Exclusion of Niger Delta communities in the extraction, control and management of the upstream and downstream operations of the oil industry aggravated resource conflicts across the region. From the encapsulation of the Petroleum Act 1969 (as amended) and other associated legislation, the local communities on whose lands, oil is exploited have lost traditional, cultural and inherited entitlements to their land due to the oil produced from it, which the communities do not also have (oil) ownership. Indigenes and inhabitants of the Niger Delta hardly benefit from the allocation of Oil Prospecting Licenses (OPL) and are totally excluded from crude oil sales and lifting contracts, notwithstanding the effects that local communities and the people suffer directly from oil spillages, gas flaring, acid rains and other forms of environmental pollution, degradation and injustices.

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Among the most disturbing aspect of the problems confronting the Niger Delta is the innumerable environmental vulnerabilities. This dangerous scenario was graphically captured in Article VI of the Kaiama Declaration:

“The un-abating damage done to our fragile natural environment and to the health of our people is due largely to uncontrolled exploration and exploitation of crude oil and natural gas, which have led to numerous spills, gas flaring, the opening up of our forests to loggers, indiscriminate canalizations, flooding, coastal erosion and earth tremors.”

Generally, the familiar unbalanced developmental architecture of the Niger Delta borders on revenue oppression, in terms of lack of equitable fiscal federalism vis a vis social justice that have spanned various agitations pertaining to the creation of States and LGAs; boundary adjustments; key government appointments and the distribution of federal projects. These challenges have been exacerbated, because of general governance quagmire.

The Niger Delta Development Commission (NDDC).

The Willink Report of 1958 succinctly declared that the Niger Delta Region comprises a group of independent and autonomous kingdoms and peoples, with separate languages, culture and religion, equal in status and in no way subordinate to one another but united as a corporate body to form the Federal Republic of Nigeria. The report also recommended that the Niger Delta should be given special attention. This eventually led to the establishment of various interventionist agencies.

Following the Willink Commission's Report of 1958, the Niger Delta Development Board, NDDB, was created in 1960. The Board did not create any impact until the 30-month civil war disrupted the operations of the Board. This was followed by the establishment of the Niger Delta and Rural Basin Development Authority (ND&RDA). Like its predecessor agency, the NDB&DA was under-funded in such a manner as not to create any meaningful impact. Besides, the Federal Government created ten (10) other Basin Development Authorities and funded the others to the detriment of the original one, thus, exacerbating the suspicion of political oppression, which the minorities across the Niger Delta have always suspected other dominating (three) major ethnic groups in Nigeria.

The renewed agitations during the Second Republic led to the establishment in 1980, of the 1.5% Presidential Task Force. The Task Force could not create the desired impacts due mainly to poor funding. The Babangida regime in 1992, created the Oil Mineral Producing Development Areas Commission (OMPADEC), which was killed by the conspiracy of official high handedness, political manipulation, under funding, inclusion and lack of accountability.

The Niger Delta Development Commission is a Federal Government agency that was established by former Nigeria's President, Olusegun Obasanjo in the year 2000, with the sole mandate of developing the oil-rich Niger Delta region of southern Nigeria.

In September 2008, former President Umaru Musa Yar'Adua announced the formation of a Niger Delta Ministry, with the Niger Delta Development Commission rumoured to have been contemplated to become a parastatal under the Ministry.

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The NDDC was created largely as a response to the demands of the people of the Niger Delta, a populous area inhabited by a diversity of minority ethnic groups. During the 1990s, these ethnic groups, most notably, the Ijaws, Ibibios and the Ogonis, established organizations to confront the Nigerian government and multinational oil companies, such as Shell. The minorities of the Niger Delta have continued to agitate and articulate demands for greater autonomy and control of the area's petroleum resources. Such are justified by the grievances to the extensive environmental degradation and pollution from extractive activities that have devastated the region since the late 1950s. However, the minority communities received little or no benefits from the IOCs operating in the region and environmental remediation or restitution are not paid as expected to the communal victims of these extractions. The region is highly underdeveloped with ravaging poverty even by Nigeria's standards. The Niger Delta Development Commission (NDDC) is under-funded and there are genuine complaints about lack of internal accountability within the Commission. For the past 15 years of its existence, the Niger Delta Development Commission (NDDC) has achieved very little. Many across the region are of the opinion that NDDC does not merit more funds since the agency has not showed fiscal discipline, transparency, accountability, inclusiveness and participatory approaches in their projects conceptualization mechanism, which calls for a need to reform the commission through amendment of the NDDC Act for communities' inclusion in the agency's Board equilibrium, among others.

Many times, violent confrontations with the state and oil companies, as well as, with other communities have constrained oil production, as restive youths or violent pressure groups, have deliberately disrupted oil operations in an attempts to foist pressure and bring about positive change. These disruptions have extremely been costly and injurious to the petro dependent economy of Nigeria.

The position of Executive Chairman of the NDDC has been a subject of much debate. A compromise was reached where the position would be rotated within the nine oil-producing states in alphabetical order: Abia, Akwa-Ibom, Bayelsa, Cross River, Delta, Edo, Imo, Ondo and Rivers, while that of the Managing Director of the Commission shall be decided by the quantum of oil production among each of the states. The state that has the highest level of oil production would take the Managing Director position.

TABLE 14: ALLOCATIONS TO STATES IN THE NIGER DELTA FROM 2007 TO 2011

Federal Allocations to States in the Niger Delta from 2007-2011						
States	2007	2008	2009	2010	2011	Total
Akwa Ibom	129,529,086,217	218,720,283,165	181,560,350,437	200,029,649,801	251,978,330,426	N972,672,927,257
Bayelsa	85,392,334,577	151,270,688,297	92,030,817,816	122,148,850,849	189,811,338,747	N640,654,030,286
Cross River	36,353,406,845	52,093,754,264	35,083,943,846	38,744,573,299	55,080,974,571	N217,356,652,824
Delta	93,673,953,589	147,732,917,398	147,277,161,447	164,551,151,183	218,560,991,987	N771,796,175,604
Edo	30,416,916,994	38,295,763,540	38,816,651,622	45,684,429,876	63,897,612,139	N217,111,374,171
Rivers	194,916,538,217	332,470,529,961	201,051,628,356	191,707,901,734	251,978,330,426	N1,172,124,928,694

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The table above shows that Akwa Ibom State got an allocation of over N972,672,927,257 billion (almost a trillion) from the Federation Account between 2007 to 2011, which is exclusive of **Internally Generated Revenues (IGRs)** and (possibly) grants from donor agencies, including interventions from NDDC. Bayelsa State got a total allocation of N640,654,030,286, Cross Rivers State got an allocation of N217,356,652,821, Delta State got allocation of N771,796,175,604 within the period (2007-2011). Further, Edo State got N217,111,374,171, while Rivers State got the highest allocation of N1, 172,124,928,694 during the same period.

In spite of these huge allocations, the Niger Delta area is still an improvised slum, with isolated instances in infrastructural interventions. There have never been massive infrastructural developments across the region. Ironically, in as much as there are budgetary allocations (with some without follow up releases of funds), coupled with lack of access to informative channels for people and communities to get credible information concerning actual public spending within the region, development would continue to be in short supply in the region, even as corruption is massively available at the expense of development.

TABLE 15: REVENUES ACCRUED TO LOCAL GOVERNMENTS IN THE NIGER DELTA STATES (2007-2011)

States	2007	2008	2009	2010	2011
Akwa Ibom	26,693,798,877.54	46,611,316,911.12	34,460,621,868.75	43,827,814,479.55	49,693,499,114.61
Rivers	25,444,528,339.16	42,003,343,424.54	30,728,572,779.34	39,129,018,297.07	44,484,703,943.25
Delta	23,773,208,894.03	39,574,238,019.11	29,011,393,873.27	36,709,581,160.37	42,003,015,833.10
Edo	18,544,387,680.86	29,924,548,536.77	21,751,157,039.76	27,548,184,666.71	31,348,543,488.53
Cross River	17,876,262,775.28	29,665,419,279.70	21,547,957,437.61	27,157,913,020.45	31,165,323,358.33
Bayelsa	9,266,853,714.33	15,099,333,881.85	10,939,186,902.31	13,821,842,123.31	16,004,782,906.65

Sadly, Internally Generated Revenues (IGR) of the States, which ordinarily should be part of States' budget, have largely remained unknown.

TABLE 16: BUDGETS FIGURES FOR THE NIGER DELTA STATES FOR YEAR 2013 (EXCLUDING IGRs)

Akwa Ibom-N459.305 billion vs IGRs (unknown, unmeasured, unascertainable)
Bayelsa-N285.930 billion vs IGRs (unknown, unmeasured, unascertainable)
Cross River-N152, 418,731,311.73 vs IGRs (unknown, unmeasured, unascertainable)
Delta –NN398, 317,113,836 vs IGRs (unknown, unmeasured, unascertainable)
Edo-N149, 447,798,266 vs IGRs (unknown, unmeasured, unascertainable)
Rivers-N490.32 billion vs IGRs (unknown, unmeasured, unascertainable)

The chart below shows budgetary trends, concerning how various States' have coated budgetary structures relating to IGRs, which arguably, cannot measure up with any sense in arriving at how much a particular state can be judged to be worth within an estimated forecast of an estimated IGR for a particular Fiscal Year. Until the people of the Niger Delta are liberated from the clutches of poverty and underdevelopment, which is further compounded by corruption and budget woes, the Federal Governments, State Governments and relevant agencies (NDDC, MNDA, NCDMB, and MPRs et al) should be held accountable for the developmental quagmire confronting region.

Unfortunately, the era of President Goodluck Ebele's government as the President and C-i-C of the Federal Republic of Nigeria has further exposed the fact that Niger Deltans (themselves) also constitute part of reasons which retards the region's development. Even as some actions and inactions of former President Jonathan portrays a judgement of psychological ineptitude, truly or falsely, the larger fact remains that beyond President Jonathan, it is increasingly becoming clear that many of the privileged citizens of the region who were/are in the position to galvanise and ventilate development across the region are those who are undermining it. Regrettably, such does not encourage sympathizers, friends, lovers, allies and members of the development community to cry more than the bereaved when it comes to developmental issues for the region. These actors correctly understand these drawbacks, knowing fully that coming together to address this sort of problem is further compounded by multiplicity of ethnic groupings and languages across the region. It is further made worse by social dislocation and cultural corruption within the region. The Niger Delta cannot develop if these are not tackled.

FIGURE 40: NDDC REGIONAL PROJECTS/PROGRAMMES OUTLAY 2012

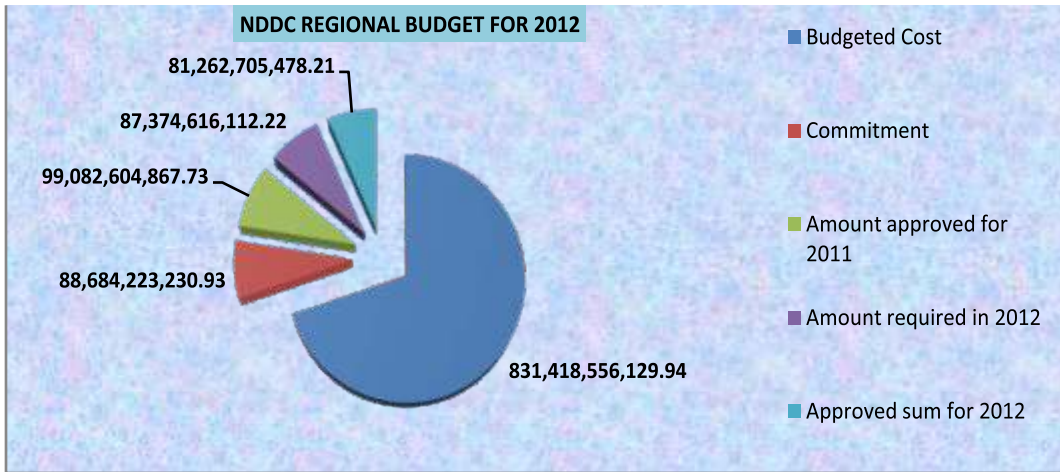


FIGURE 41: NDDC REGIONAL APPROVED TREND 2013 BUDGET

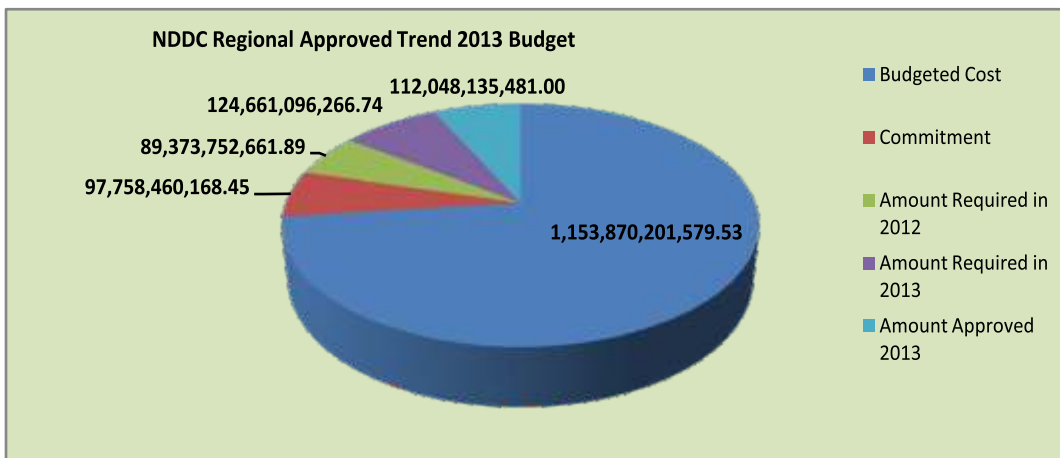


FIGURE 42: SUMMARY FOR AKWA IBOM STATE IN NDDC 2013 BUDGET

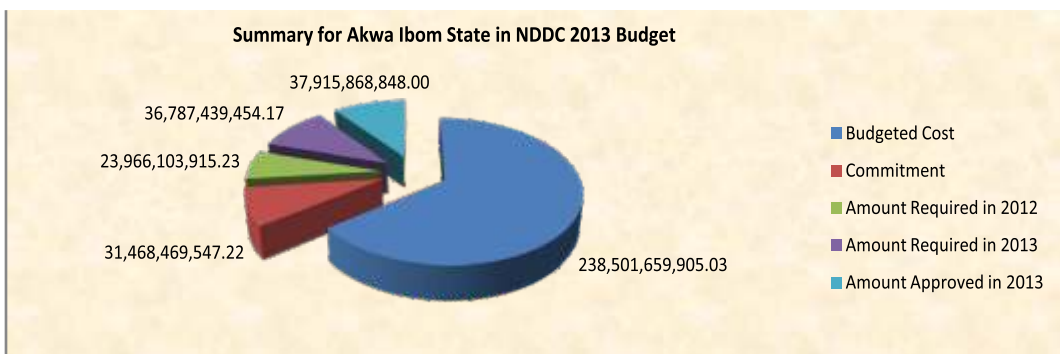


FIGURE 43: SECTORAL INDICATORS FOR BAYELSA STATE BUDGET IN NDDC 2012

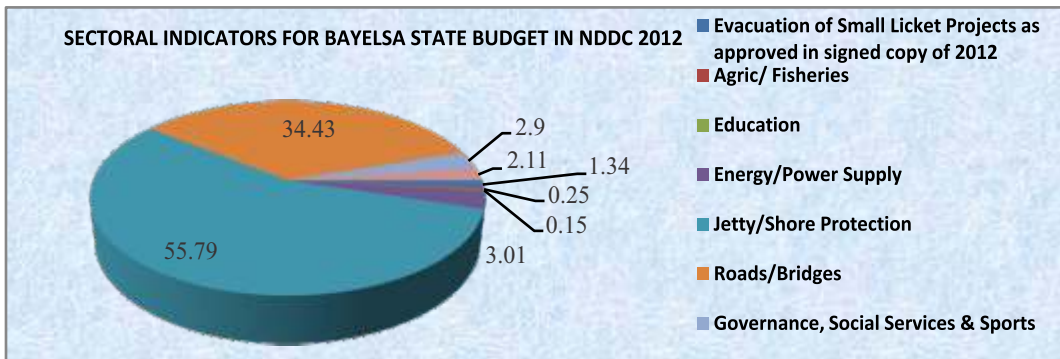


FIGURE 44: SECTORAL ANALYSIS FOR BAYELSA STATE PROJECTS IN NDDC 2013 BUDGET

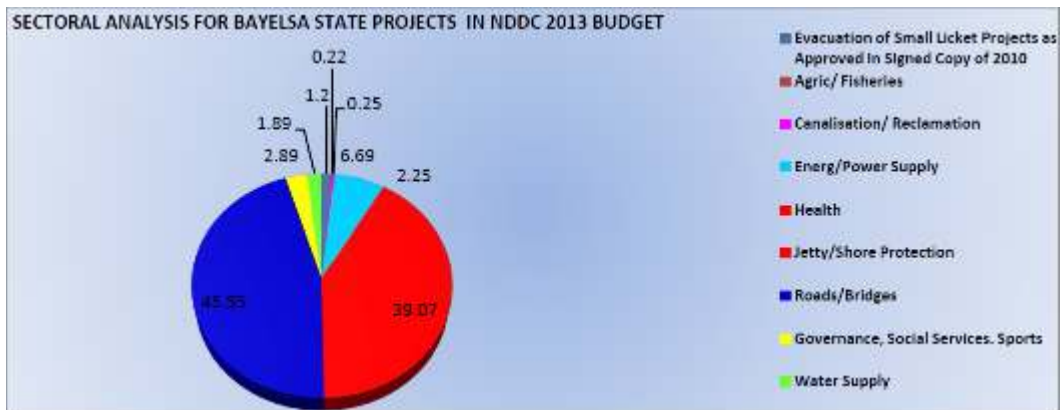


FIGURE 45: SUMMARY FOR BAYELSA STATE IN NDDC 2012 BUDGET

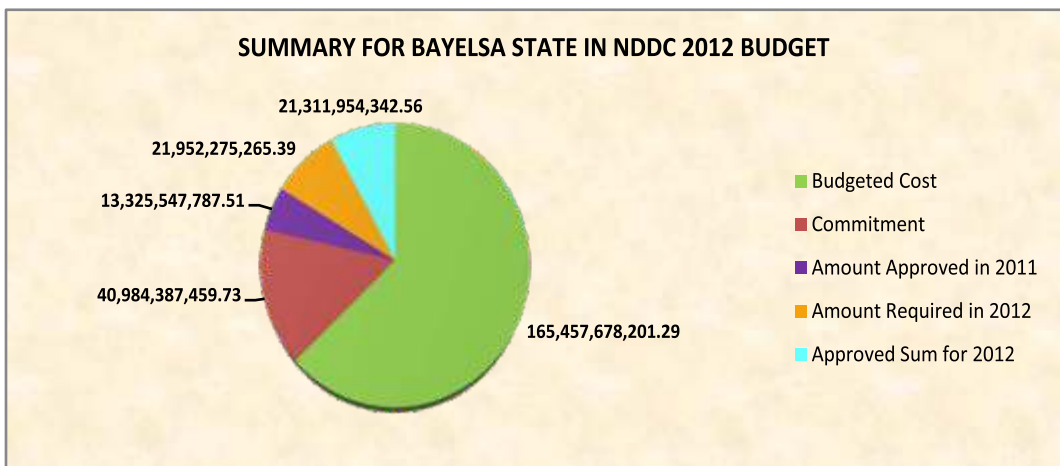


FIGURE 46: SUMMARY FOR BAYELSA STATE IN NDDC 2013 BUDGET

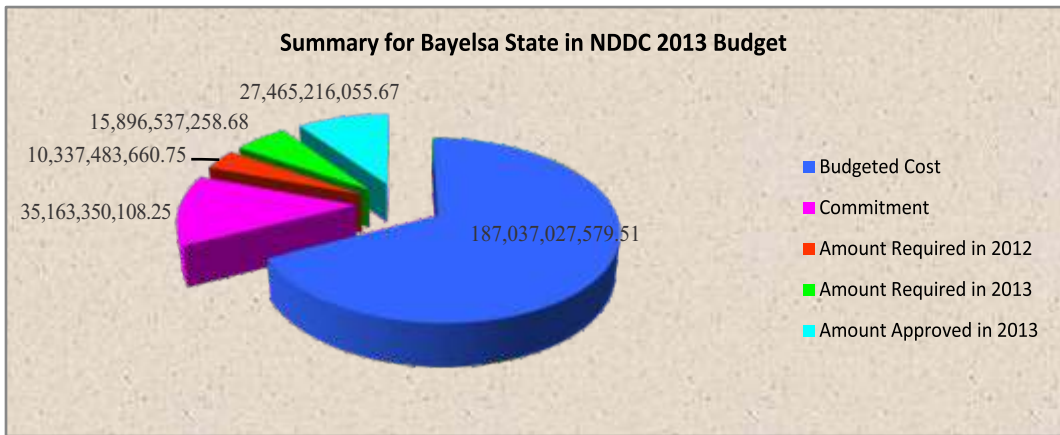


FIGURE 47: SECTORAL ANALYSIS FOR CROSS RIVER STATE IN NDDC BUDGET OF 2012

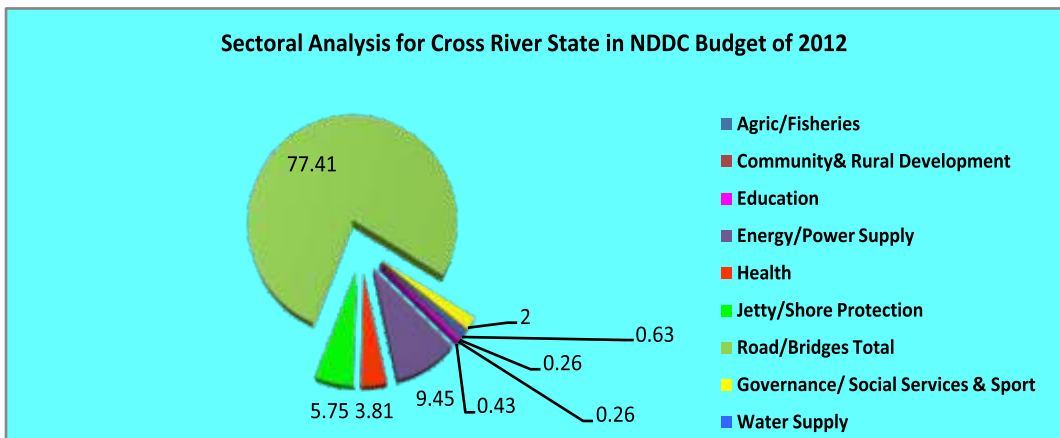


FIGURE 48: SECTORAL INDICATORS FOR CROSS RIVER STATE IN NDDC BUDGET OF 2013

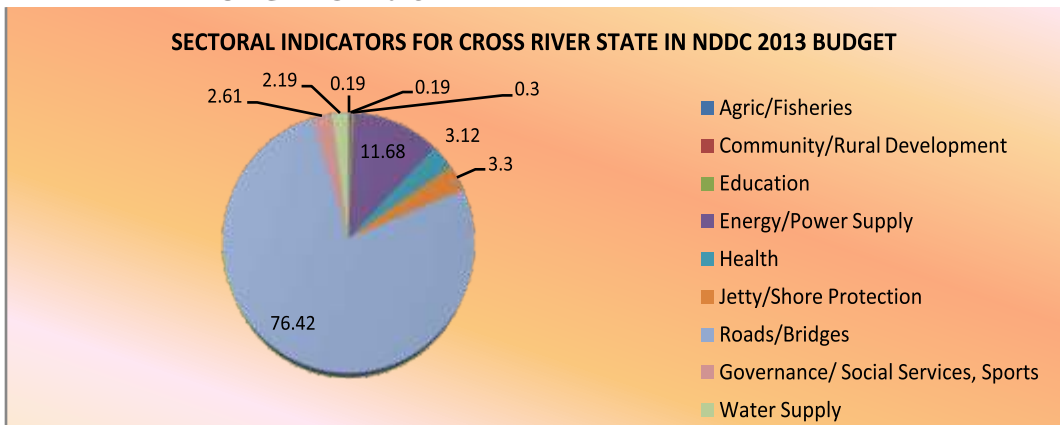


FIGURE 49: SUMMARY FOR CROSS RIVER STATE IN NDDC 2012 BUDGET

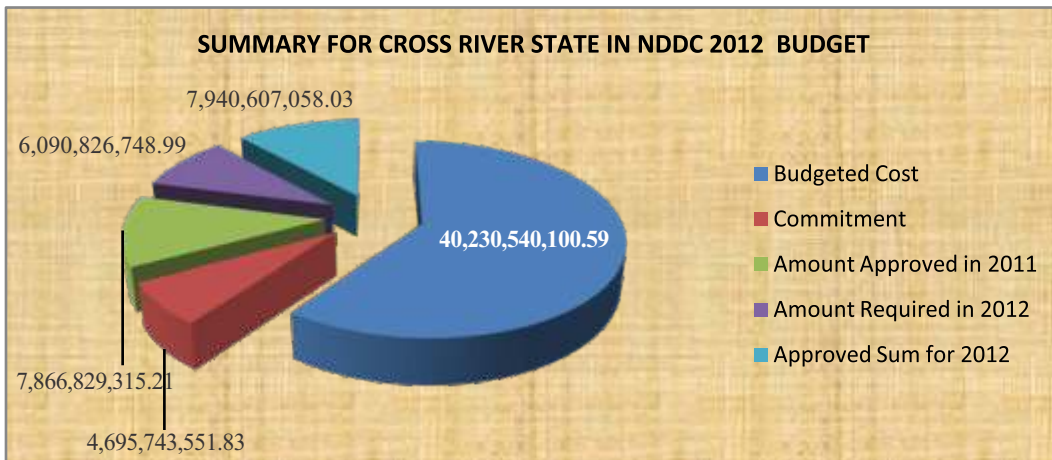


FIGURE 50: SUMMARY FOR CROSS RIVER STATE IN NDDC 2013 BUDGET

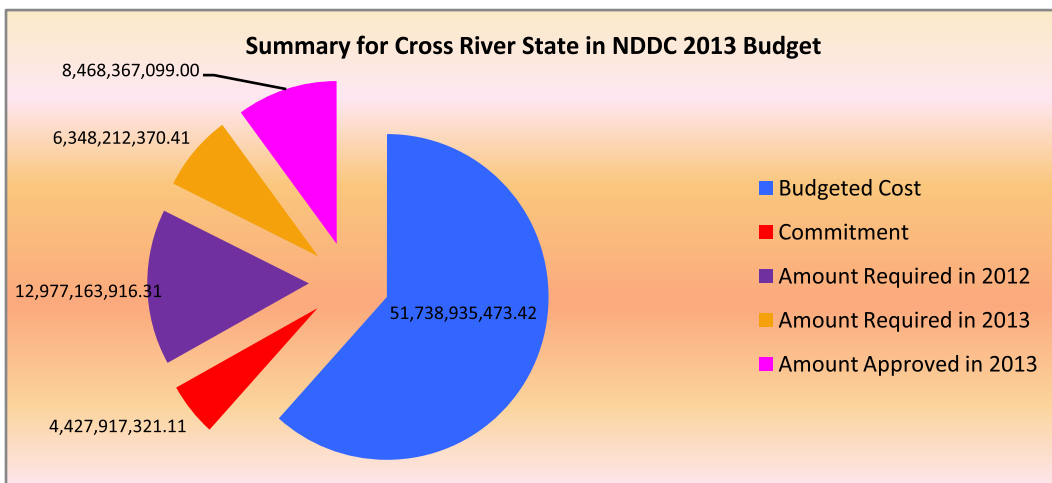


FIGURE 51: SECTORAL INDICATORS OF DELTA STATE IN NDDC 2012 BUDGET

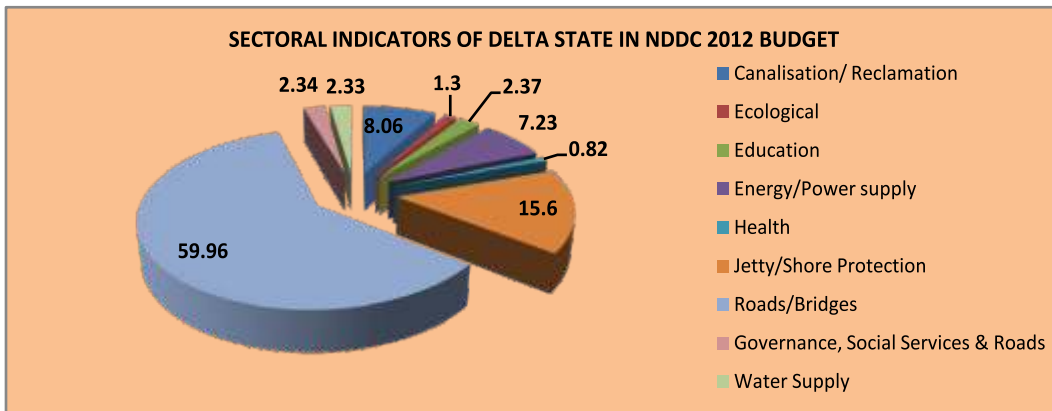


FIGURE 52: SECTORAL ANALYSIS FOR DELTA STATE IN NDDC 2013 BUDGET

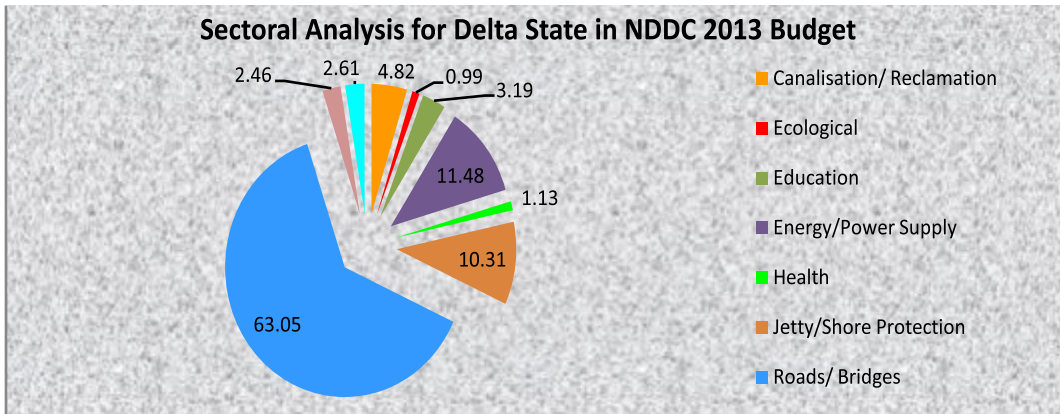


FIGURE 53: SUMMARY FOR DELTA STATE IN NDDC 2012 BUDGET

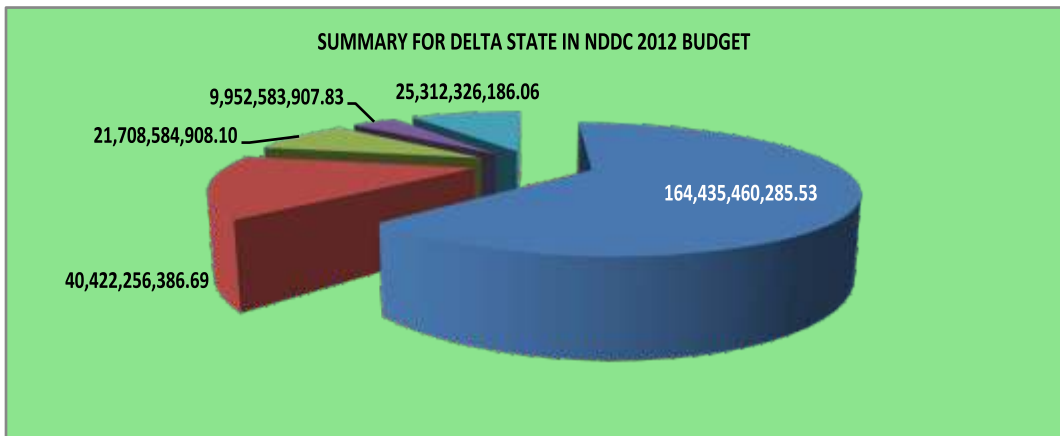


FIGURE 54: SUMMARY FOR DELTA STATE IN NDDC 2013 BUDGET

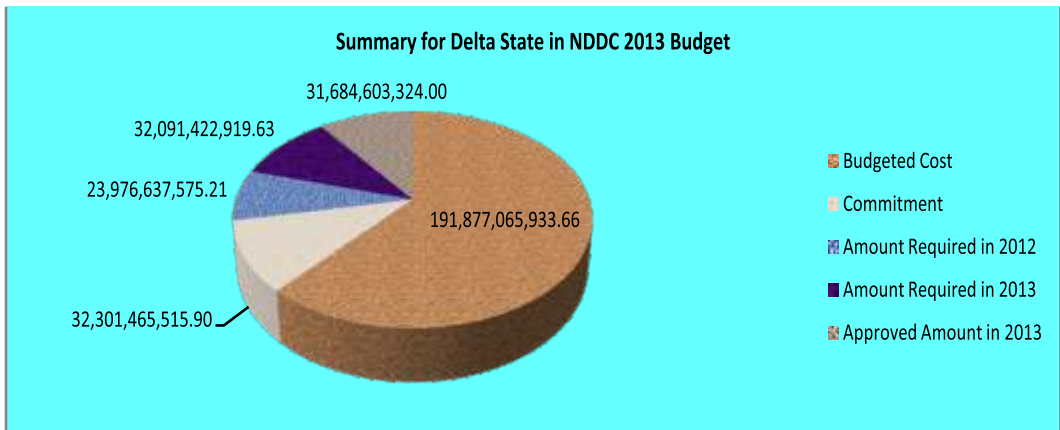


FIGURE 55: SECTORAL INDICATORS OF EDO STATE IN NDDC 2012 BUDGET

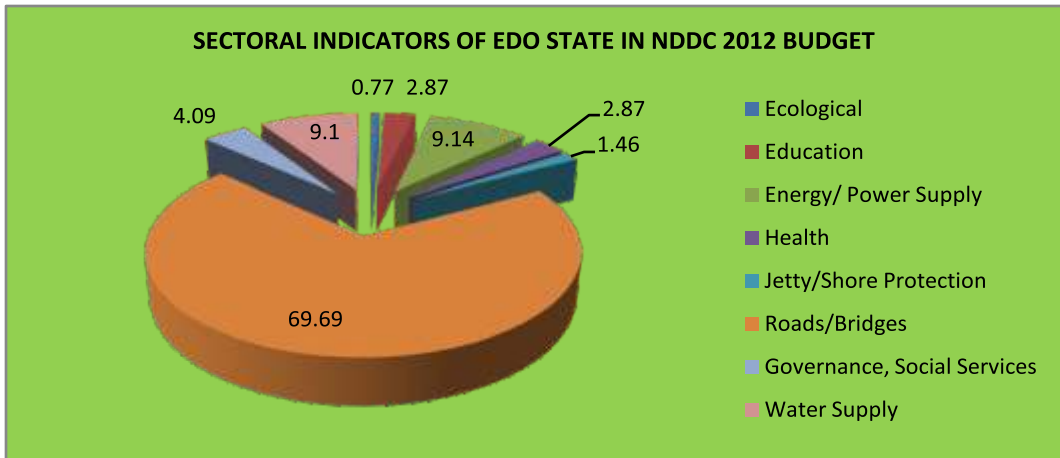


FIGURE 56: SECTORAL ANALYSIS FOR EDO STATE IN NDDC 2013 BUDGET

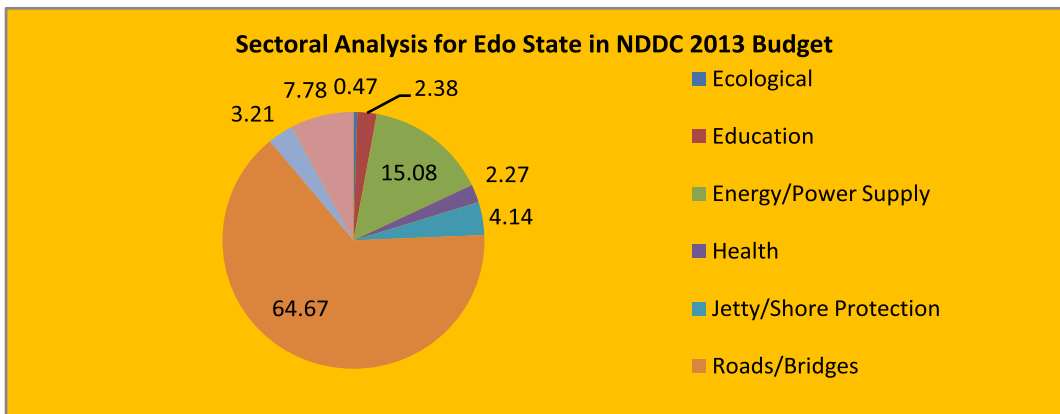


FIGURE 57: SUMMARY FOR EDO STATE IN NDDC 2012 BUDGET

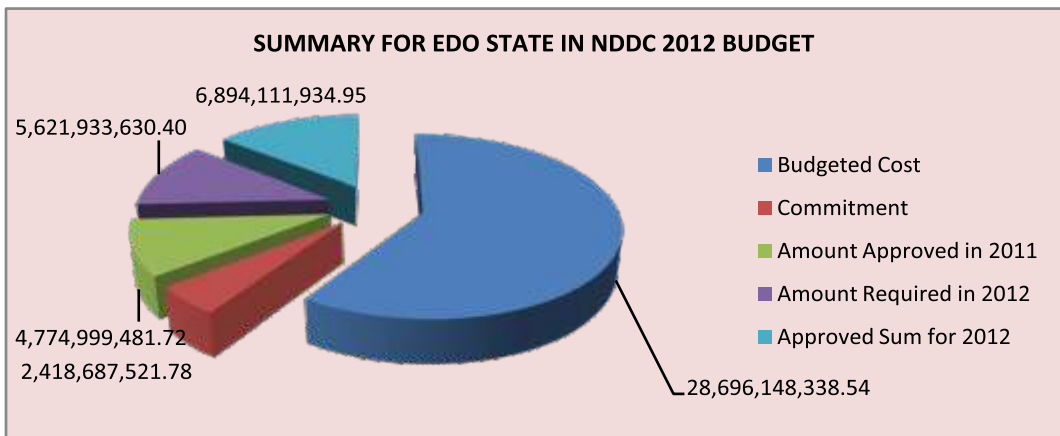


FIGURE 58: SUMMARY FOR EDO STATE IN NDDC 2013 BUDGET

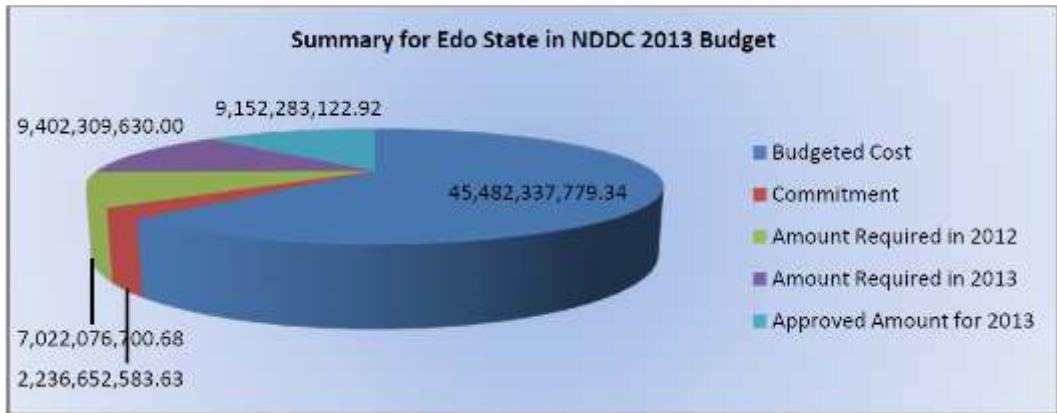


FIGURE 59: SECTORAL INDICATORS OF RIVERS STATE IN NDDC 2012 BUDGET

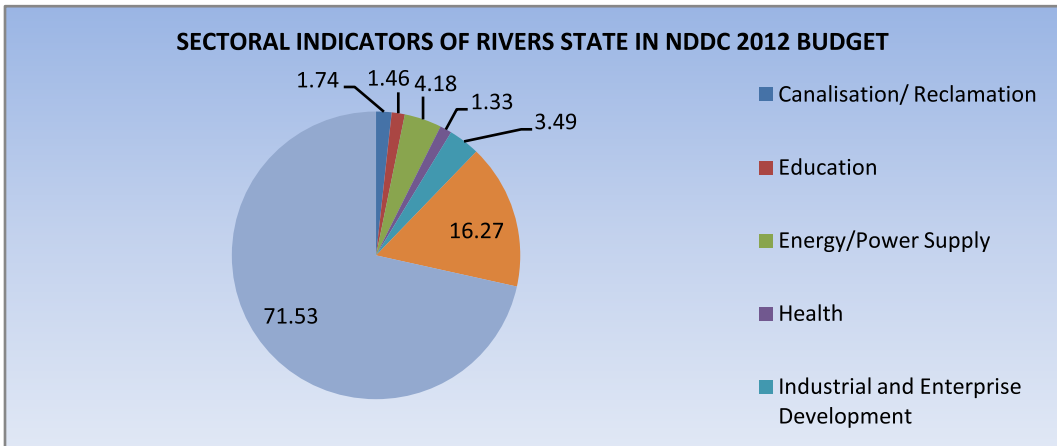


FIGURE 60: RIVERS STATE SECTORAL INDICATORS IN NDDC 2013 BUDGET

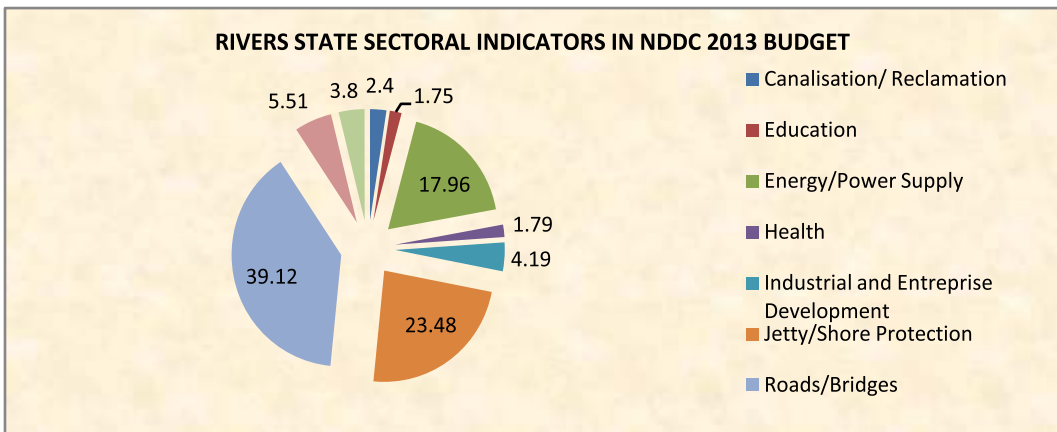
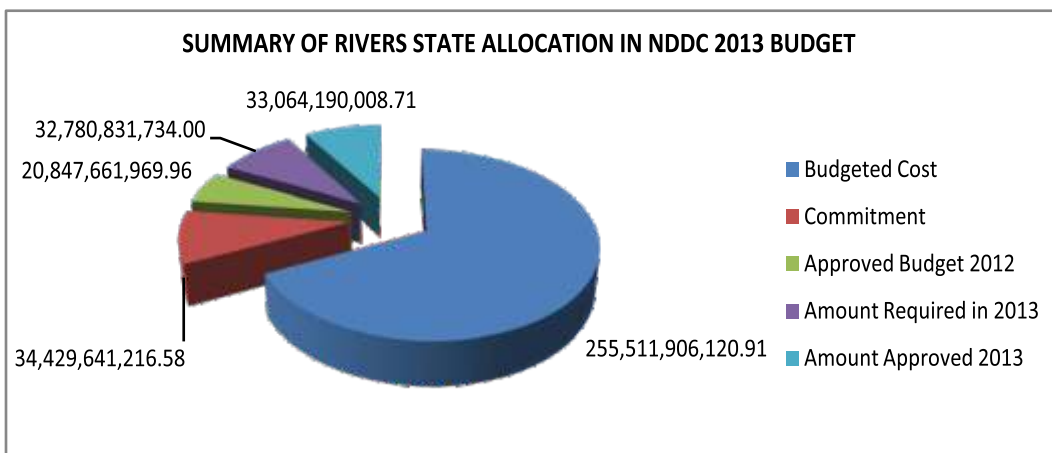


FIGURE 61: SUMMARY OF RIVERS STATE ALLOCATION IN NDDC 2013 BUDGET



CONCLUSION:

This paper sees budget figures as presently structured, including allocations to the Niger Delta, as figures of poverty. Sadly, increases in budget, which supposedly should reflect in the physical wellbeing of the people and reduction of poverty, reverses on the opposite direction. In the charts and figures above, increases in budget allocations were rather accompanied by increased level of poverty in the land.

Citizens therefore have a duty of following up on the budget from budget conceptualization, formulation, submission, defence, passage and implementation, up to monitoring and evaluation, if at all, we must achieve reasonable growth and development in the Niger Delta.

Recommendations:

- States in the region should create space for participatory democracy through inclusion of communities and civil society in the budget processes
- States that have enacted fiscal laws should not just have the laws for fancy of litetrature. They should rather test run these laws and allow its practicalities for the sake of collective societal good
- Any of the state in the region that is yet to have a Fiscal Responsibility Act, Public Procurement Act, and the Freedom of Information Act should do so without further delay.
- States in the region should publish their budget implementation report vis a vis inflow and outflow account and also make audited reports of their state available to citizens
- The NDDC Act needs urgent amendment to create room for catchment and clustering representatives into the Board, as shall be nominated by communities,. The present situation where nominations into the Board of NDDC are from politicians is promoting protronages, rather than committed community and regional development
- Persons running agencies of government should realize that where the peoples wealth is restricted to a selected few, it is a build up towards revolt, with

consequences which may be fatal to Nigeria's democracy. The growing level of insecurity across the country is hand writing on the wall and time is tickin.

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- *Published allocations to States and Local Governments from Office of the Accountant General of the Federation.*
- *Federal Government Budget as published in the Budget Office of the Federation's website.*
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- *NDEBUMOG Regional Budget Library.*

5. Civil Society Capacity In Public Finance Expenditure Monitoring: Overcoming the Challenges and Way Forward-

A Paper Presented by Olasunkanmi T. Adeoti, at the Workshop organized by Niger Delta Budget Monitoring Group on Enhancing Capacity of Stakeholders in Fiscal Processes of Government for Democratic Accountability.

INTRODUCTION

Civil Society Activities: According to World Bank, Civil Society is a wide array of non-governmental and not-for-profit organizations that have a presence in public life, expressing the interests and values of their members or others, based on ethical, cultural, political, scientific, religious or philanthropic considerations. Civil Society Organizations (CSOs) therefore refer to a wide array of organizations: community groups, non-governmental organizations (NGOs), labor unions, indigenous groups, charitable organizations, faith-based organizations, professional associations, and foundations”

OBJECTIVES:

The cardinal objectives are:

- Democratic Government:
- Economic Development
- Poverty Reduction
- Justice and Fairness
- Peace
- Improved welfare for citizens, and increased Life span of the Populace.

PUBLIC FINANCE EXPENDITURE:

According to Wikipedia, a free encyclopedia, Public Finance Expenditure is spending made by government (Local, State or Federal) of a country on collective needs and wants such as infrastructure, etc.

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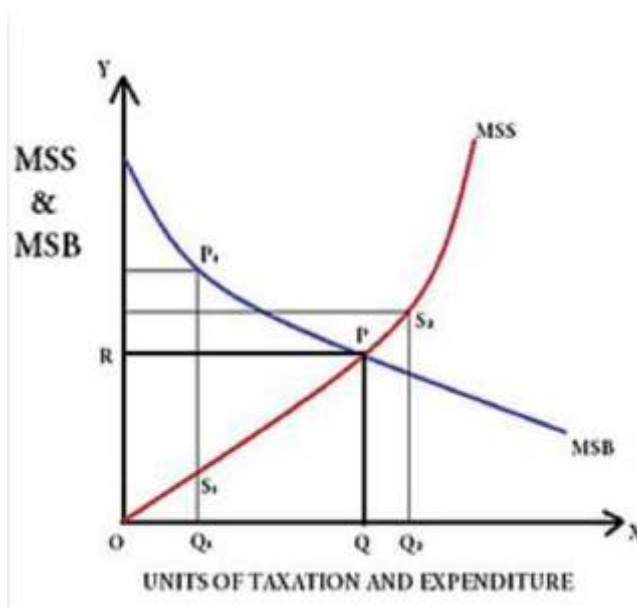
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Public Expenditure has drawing attention right from early 20th century. Dalton propounded the theory of Maximum Social Advantage while Pigou called it the theory of Maximum Aggregate Welfare. Lindahl developed his own theory and called it Voluntary Exchange Theory. These theories gave guides on how to make public Expenditure more beneficial to the masses. For the purpose of appreciating the importance of Public Finance Expenditure, I will give a summary of what two of these theories postulate for Public Finance Expenditure.

Principle of Maximum Social Advantage: Dalton postulated that maximum satisfaction should be the yield when a balance between public revenue and expenditure is struck by the government. Economic welfare is achieved when marginal utility of expenditure equals marginal disutility of taxation. This is the point known as equilibrium position by economists.

FIGURE 62: PRINCIPLE OF MAXIMUM SOCIAL ADVANTAGE

- *Maximum Social Benefit (MSB)*
- *Maximum Social Sacrifice (MSS)*

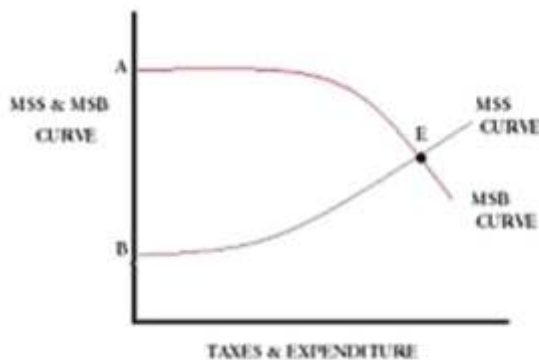


MSS=Marginal Social Sacrifice

MSB=Marginal Social Benefit

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Voluntary Exchange Theory of Lindahl:- The theory was propounded by a Swedish Economist “Erik Lindahl in 1919”. His belief is that public expenditure and taxation will happen on the basis of public preferences which they will reveal themselves. Cost of supplying a good will be taken up by the people. The tax that they will pay will be revealed by them according to their capacities and preferences.

This is not sufficient if the value received for the spending is not evaluated. That means, monitoring should be extended to answering the question -’

MONITORING:

This is a key role for civil society organizations. It is all about watching and following up on how tax payers' money is being spent. This role of monitoring should start from the budgetary process, actual spending, and reporting. It is a process to ensure that the public preference is considered in budgeting, the money is spent on the intended purpose and financial reports reflect the actual spending. Does the value received justify the money spent?

THE NEED TO MONITOR: The question is why monitoring when key players are professionals with good sense of judgment? It may not be so due to one or some or all of the factors below:

- High level corruption in the society
- Failure to comply with appropriation Act
- Absence of fairness and Justice
- Absence of accountability

WHY IS PUBLIC EXPENDITURE IMPORTANT?

Government expenditure is a major component of national expenditure often referred to as National Income in many countries. National income and per capita income are used to assess the level welfare and standard of living in a country. National income of a country is made up of consumption, savings (investment), Government expenditure, and net export on a wider scope. Changes in any of these components have a multiplier effect on subsequent National Income through increased demand, profit induced investment, employment creation and new income stream.

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The situation is not different in Nigeria. Government (Public) expenditure remains a major component of National income in Nigeria. It drives the private expenditure and general economic activities. Hence, it is crucial to monitor and ensure that expenditure is directed towards items of high multiplier effect to tame the country towards economic development. Government expenditure should focus on activities that will promote the following:

- a. Rural development
- b. Agricultural Development
- c. Infrastructural Development
- d. Industrial growth
- e. Rapid economic development
- f. Balanced regional growth
- g. Employment creation
- h. Unity

This clearly indicates and confirms the importance of government expenditure in a country, state or local government. Thus, there is need to monitor government to ensure that the spending is maximized in terms of social sacrifice and social benefit.

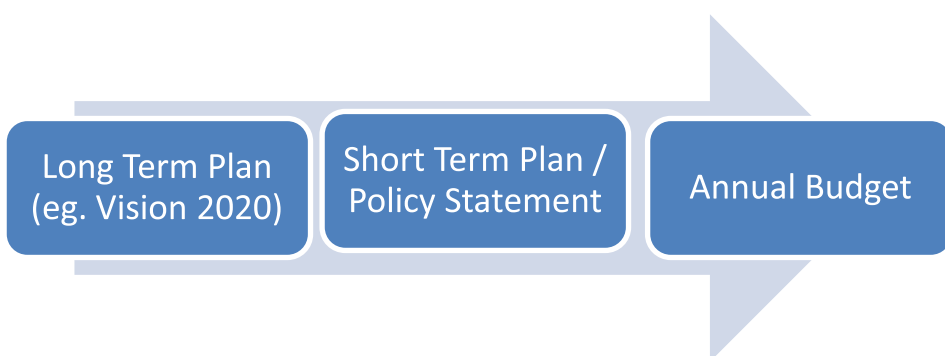
WHY THE INCREASE IN PUBLIC EXPENDITURE:

- ▣ Increased Defense Expenditure due to growing insecurity
- ▣ Population growth and increasing demand for infrastructure
- ▣ Increased demand for welfare activities
- ▣ Accelerating economic growth
- ▣ Increased public revenue
- ▣ Growing international obligations

PROCESS INVOLVED IN PUBLIC EXPENDITURE

- a. Budget Process and the Basis. This is the first step in public Expenditure process. It is important that Civil Society Organizations are abreast of the process involved, have a process to give input to budgetary process, aware of the budget details as early as possible so as to be able to make contribution before budget approval. This is not all; civil society Organizations should contribute to the long term plan and

FIGURE 63: PROCESS INVOLVED IN PUBLIC EXPENDITURE



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- b. Cash planning: This is a process for setting priority for spending the expected available cash in a period. This can be weekly, monthly, or quarterly. In Nigeria, as at today, this is done monthly based on different funds. Therefore, the projected cash receipts is spread to Personnel, overheads, Capital, etc.
- c. Warrant Instrument: This is the authority to spend. It is created by Budget Office of the Federation, subject to Minister of Finance's approval. It is created based on each fund and each Ministry, Departments and Agency (MDA)
- d. Mandate: This is no longer applicable in the presence of Government Integrated Financial management information System (GIFMIS) implementation. Once warrant is created on GIFMIS, MDAs can start spending the warrant through the system. Prior to GIFMIS, MDAs would have to wait for Office of Accountant General of the Federation (OAGF) to send mandate to Central Bank of Nigeria (CBN) for the transfer of the money to the respective MDA's commercial bank account.
- e. Spending: This is the stage when the money is disposed for value. Some are contractual while others may be routine.
- f. Reporting: This is the stage where account is given for money spent. This was done months in arrears before GIFMIS but with GIFMIS, it is readily available immediately the payment is finalized.

THE ROLES OF A CIVIL SOCIETY IN PUBLIC EXPENDITURE MONITORING

- a. Public Expenditure is directed to the priority of the populace: This role is crucial to ensure that expenditure is directed on the desires and priorities of the masses rather than those of a few individuals. By this, Civil Society Organizations need to be involved in budget process and blow the whistle where necessary.
- b. Actual expenditure is carried out on the intended purpose: This is another crucial role. It is one thing to budget, it is another thing to ensure that the actual expenditure is directed at what is budgeted for. CSOs should be conscious of possibility of miss-appropriation by the executive and raise alarm where one is observed.
- c. That Appropriate Value is received for money spent- Value for money in public expenditure. It is not enough to direct expenditure to the priorities of the masses; we should also ensure that commensurate value is obtained for the money spent. This may at times require some level of expertise knowledge which the Civil Society can push for. There could be a value for money audit if the CSOs suspect absence of fair play.

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- d. That there is fairness and justice in the pattern of public Expenditure: Fairness and justice start from budgeting up to implementation. The budget should focus on developing the entire country or state not the capital or one region alone. A section should not be seen to be obviously marginalized.
- e. That the Executive are very Transparent in Public Expenditure: It is important that the executive is seen as being transparent in all areas of spending-personnel, overheads, capital, etc. CSOs should focus on ensuring that bidding process is transparent, recruitment is transparent and procurement rules are followed in the award of contract.
- f. That there is accountability for public money: Report is key to accountability. CSOs should push for regular and reliable reports. This can be monthly, quarterly, or half yearly. Obviously, we should not wait till end of the year when the deed is done fully before the masses/ CSOs know the details of actual expenditures. By so doing, the CSO is helping the Executive to identify the need for corrective measures early enough.

HOW DO WE GO ABOUT THIS?

CSOs should take the following steps:

- A. Acquire the relevant basic knowledge
- B. Advocate for transparency in the process of budget preparation.
- C. Advocate for publication of such budget
- D. Review the budget based on monthly or quarterly reports and criticize where necessary
- E. Ascertain who can effect or influence the necessary changes required in the budget and blow the whistle.
- F. Ascertain the projects proposed in the budget
- G. Plan and carry out a visit to ascertain the level of work before the budget execution, and carry out value for money assessment after budget execution.
- H. Advocate for monthly/quarterly budget performance review
- I. Air your assessment – negative or positive. Be seen to be fair and objective by all.

REQUIRED CAPACITY FOR EFFECTIVENESS.

- a. Legal Knowledge: It is important to know the legal framework that guide the expenditure process. This knowledge will enable one to assess the process followed to procure, as well as assessing the adequacy of the framework.
- b. Knowledge of Standard Practice: Knowledge of comparative practices in developed countries as well as international standard will help to shape criticism from CSOs. Basic knowledge of International Public Sector Accounting Standard (IPSAS) will

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guide criticism coming from Civil Society and ensure that the executive can benefit from such criticism.

- c. **Basic Knowledge of Accounting / Finance:** Basic knowledge of financial reporting will enable the Civil Society to carry out in-depth review of financial report and make meaningful observations that could lead to more discoveries.
- d. **Basic Civil Service Rules** will enable the CSO to note where lapses exist.
- e. **A Fair Appraisal of Job Done from the Spending:** Ability to make casual evaluation of job done from money spent ignites whistle blowing and a call for professional valuer to evaluate what has been done.

CHALLENGES:

- a. **Access to information:** Constraints in accessing information relating to government expenditure prevent criticism from the public. Obviously one can only criticize what he has knowledge of. Most times, contracts awarded are not known to the public neither does fairness and justice play any role. W.
- b. **Impaired independence of Monitoring Agencies:** The independence of monitoring agencies is affected in different ways – staffers are employed by the executive, low pay, monitoring bodies depend on institutions they are monitoring for tools (particularly Auditors), etc. We need to know that any favour received from government will have effect on our disposition towards saying the truth or being fair in our judgment.
- c. **Knowledge base of the Monitoring Team:** The level of one's knowledge determines the quality of contributions, comments, and questions that can be raised. It is one thing to have information, it is another thing to have sufficient knowledge to understand and interpret the information. If members in the monitoring teams are not well trained to understand the risky areas so as to prop further, their comments may rather be damaging than helping. It is important to have the right training and attitude so that they are not consumed by societal influence.
- d. **Lack of Political Support:** Monitoring bodies and individuals are often given lip service support for political reasons but are denied support required for success.
- e. **Punishment for offenders:** A commensurate punishment will deter prospective offenders. However, a situation where an offender who stole billions of naira is fined less than a million and he becomes a free man does not show serious fight against corruption.

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- f. Absence of Patriotism: This could be because of a general feeling that after working for years, a civil servant is retired and abandoned forever. If he remained poor before retirement, he remains poor forever which may mean early grave. Government should rise up to the occasion by seriously catering for retirees and aged people. This will encourage workers to focus with great expectation for old age.
- g. The fear of revealing details: It is disheartening that there is no confidentiality in information passed to our security agencies. Passing information to them has become a dangerous thing to do as it eventually put one's life in serious danger.
- h. Finance for Civil Society activities: Most CSOs are not well funded. This explains why there is high temptation to seek financial support from wrong sources. Funding is one of the most crucial but sensitive factors that may make or mar the effectiveness of a CSO.
- i. Oath of secrecy by Public Servants.
- j. High level collusion.

THE WAY FORWARD:

- 1) Campaign for value for money: This should be the focus of our development activists and non-governmental Organizations (NGOs). The emphasis should not be only on how much has been released by the Budget office in terms of warrants or AIE or releases by OAGF but also what is on ground for the amount spent. We should start asking questions on the so called capital expenditure. Are they capital in nature or re-current? This information will be readily available if GIFMIS is fully implemented.
- 2) Campaign for fairness in recruitment and placement. While I support Federal Character in employment, yet we should have minimum requirement to maintain standard. A lump-sided recruitment will affect quality of staff. This will eventually create idle staff as well as over stressed staff. The good staff are over-stressed while the weak are left idle. The over-stressed is prone to errors and the weak is equally an error base due to limited knowledge. The result is poor performance, poor understanding of government policy direction, poor economic growth, and stagnated development.
- 3) Campaign for publication of contract award giving the contents, location where relevant and respective prices. This will further enhance the level of transparency

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- 4) Capacity enhancement of monitoring agencies and NGOs will go a long way in enhancing quality of their reports
- 5) Finance and Technical Support to NGOs by donor Agencies will strengthen the operation of the NGOs: The donor agencies should re-strategize and focus more on enhancing NGO capacity through training and re-training. The NGOs could start engaging governments / MDAs in quarterly review of budget for accountability.
- 6) Display of integrity by the civil society organizations: This will go a long way to ensure that they sustain the ear of public, international bodies, speak the truth without any fear and make impacts in influencing public expenditures for the masses.

CONCLUSION

Public Finance Expenditure is important to economic development particularly in Nigeria where the expenditure stands like a catalyst which speeds up economic activities over the years. In view of this importance, we cannot trust it in the hands of the executive and go to sleep without an independent check. The results from public auditors are limited because they, most times dance around the executive. In this regard, Civil Society Organizations remain most relevant with major roles to play.

However, to accomplish the goal of effective monitoring for better results, CSOs should be seen as independent, with constructive and intelligent criticisms, unrelenting, thinking outside the box, proactive to outsmart the politicians by shaping policy direction and long term plan of government for the masses. To do this, there is need for capacity enhancement on specific areas of government; non government related funding (local / foreign), and a successful passage of Public information Bill into law.

6. Understanding the Processes in Public Finance Expenditure: The Role of State Legislative Assemblies-

A Paper Presented by Olasunkanmi T. Adeoti –B.Sc. Economics, M.Sc. Finance, FCA, at the workshop organized by Niger Delta Budget Monitoring Group in Calabar, on “Enhancing Capacity of Stakeholders in Fiscal Processes of Government for Democratic Accountability.”

INTRODUCTION

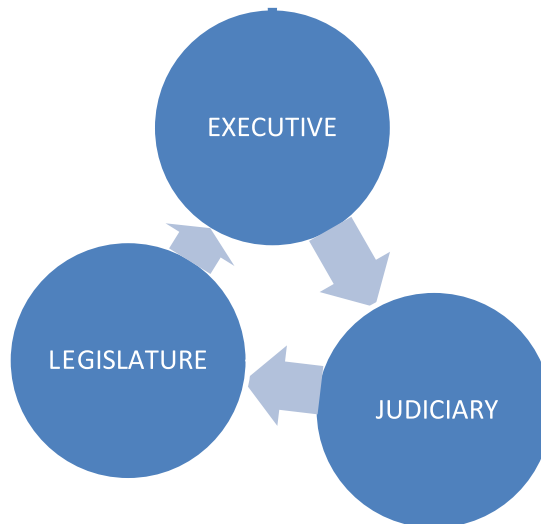
State Legislative Assemblies: Legislature is an official body, usually chosen by election, with the power to make, change, and repeal laws. This is one of the 3 Arms of government - Executive, Legislature and the Judiciary. It is expected that:

1. Legislature will enact relevant laws that will guide the operations of the executive, legislature, and the Judiciary, review budget performance, amend laws with loopholes for better delivery by the Judiciary.
2. The Judiciary interprets the law in the process of dispensing justice.

3. Executive administers the law in carrying out the work of governance and can be rebuked by the Judiciary in accordance with the law where found guilty of violating the law. Also, the Executive proposes the Law.

The above indicates that the three arms of government are to serve as check and balance on one another. The inter-relationship is depicted in the diagram below:

FIGURE 64: INTERRELATIONSHIP BETWEEN THE THREE ARMS OF GOVERNMENT



Expected Focus of Legislature in Public Expenditure: The cardinal objectives of Legislature's roles in Public Expenditure monitoring should be to ensure that Public Expenditure will lead to the following among others:

- Enshrined Democracy through compliance with Appropriation Act passed by people's representatives.
- Economic Development
- Poverty Reduction
- Justice and Fairness
- Peace
- Improved welfare for citizens and increased Life span of the Populace.

PUBLIC FINANCE EXPENDITURE:

According to Wikipedia, a free encyclopedia, Public Finance Expenditure is spending made by government (Local, State or Federal) of a country on collective needs and wants such as infrastructure, etc.

Public Expenditure has drawing attention right from early 20th century. Dalton propounded the theory of Maximum Social Advantage while Pigou called it the theory of Maximum

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Aggregate Welfare. Lindah developed his own theory and called it Voluntary Exchange Theory. These theories gave guides on how to make public Expenditure more beneficial to the masses. For the purpose of appreciating the importance of Public Finance Expenditure, I will give a summary of what two of these theories are postulating for Public Finance Expenditure.

Principle of Maximum Social Advantage: Dalton postulated that maximum satisfaction should be the yield when a balance between public revenue and expenditure is struck by the government. Economic welfare is achieved when marginal utility of expenditure equals marginal disutility of taxation. This is the point known as equilibrium position by economists (See Figures 1 and 2 below). He explains this principle with reference to

- *Maximum Social Benefit (MSB)*
- *Maximum Social Sacrifice (MSS)*

In effect, the point of equilibrium is the point where Maximum Social Sacrifice is equal to Maximum Social Benefit.

Figure 1

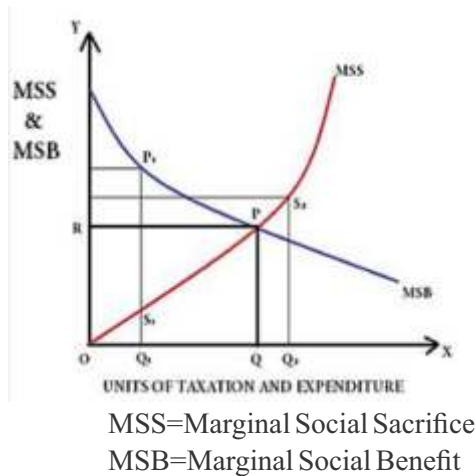
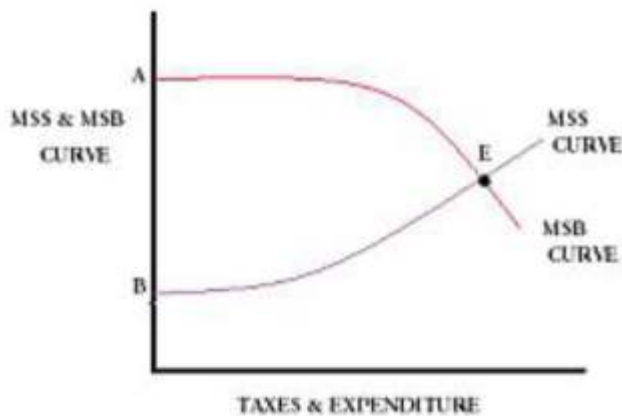


Figure 2



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Voluntary Exchange Theory of Lindah:- The theory was propounded by a Swedish Economist “Erik Lindah in 1919”. His belief is that public expenditure and taxation will happen on the basis of public preferences which they will reveal themselves. Cost of supplying a good will be taken up by the people. The tax that they will pay will be revealed by them according to their capacities and preference.

This is not sufficient if the value received for the spending is not evaluated. That means, monitoring should be extended to answering the question -’

MONITORING:

This is a key role for Legislative Assemblies. It is all about watching and following up on how tax payers' money is being spent. They are to be seen as the eyes of the people protecting the interest of the people they represent. This role of monitoring should start from the Planning through budgetary process, actual spending, and reporting. It is a process to ensure that the public preference is considered in budgeting, the money is spent on the intended purpose, and financial reports reflect the actual spending. That is, does the value received justify the money spent?’

THE NEED TO MONITOR: The question is why monitoring when key players are professionals with good sense of judgment? It may not be so due to one or some or all of the factors below:

- High level corruption in the society
- Failure to comply with appropriation Act
- Absence of fairness and Justice
- Absence of accountability

WHY IS PUBLIC EXPENDITURE IMPORTANT?

Generally, government expenditure is a major component of national expenditure often referred to as National Income in many countries. National income and per capita income are used to assess the level welfare and standard of living in a country. National income of a country is made up of consumption, savings (investment), Government expenditure, and net export on a wider scope. Changes in any of these components have a multiplier effect on subsequent National Income through increased demand, profit induced investment, employment creation and new income stream.

The situation is not different in Nigeria. Government (Public) expenditure remains a major component of National income in Nigeria. It drives the private expenditure and general economic activities. Hence, it is crucial to monitor and ensure that expenditure is directed towards items of high multiplier effect to tame the country towards economic development. Government expenditure should focus on activities that will promote the following:

- a. Rural development
- b. Agricultural Development
- c. Infrastructural Development
- d. Industrial growth
- e. Rapid economic development
- f. Balanced regional growth
- g. Employment creation
- h. Unity

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This clearly indicates and confirms the importance of government expenditure in a country, state or local government. Thus there is need to monitor government to ensure that the spending is maximized in term of social sacrifice and social benefit particularly now that the expenditure is observed to be on growing continuously.

WHY THE INCREASE IN PUBLIC EXPENDITURE:

- Increased Defense Expenditure due to growing insecurity
- Population growth and increasing demand for infrastructure
- Increased demand for welfare activities
- Accelerating economic growth
- Increased public revenue
- Growing international obligations

PROCESS INVOLVED IN PUBLIC EXPENDITURE

- a. Budget Process and the Basis. This is the first step in public Expenditure process after the plan has been put in place. It is important that the Legislative members are abreast of the process involved, and aware of the budget details. Then ask questions where necessary, make input to serve the interest of the state before giving approval. This is not all; Legislative members should contribute to the long term plan and policy direction of government since these two eventually influence the pattern of budgeting.



- b. Cash planning: This is a process for setting priority for spending the expected available cash in a period. This can be weekly, monthly, or quarterly. In Nigeria, as at today, this is done monthly based on different funds. Therefore, the projected cash receipts is spread to Personnel, overheads, Capital, etc.
- c. Warrant Instrument: This is the authority to spend. It is created by Budget Office. It is created based on each fund and each Ministry, Departments, and Agency (MDA)
- d. Mandate: This is no longer applicable at the Federal level because of the implementation of GIFMIS (Government Integrated Financial Management Information System). Once warrant is created on GIFMIS, MDAs can start spending the warrant through the system. Prior to GIFMIS, MDAs would have to wait for Office of Accountant General for the Federation (OAGF) to send mandate to Central Bank of Nigeria (CBN) for the transfer of the money to the respective MDA's commercial bank account.

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- e. Spending: This is the stage when the money is disposed for value. Some are contractual while others may be routine.
- f. Reporting: This is the stage where account is given for money spent. This was done months in arrears at Federal Level before GIFMIS but with GIFMIS it is readily available immediately the payment is finalized. Many states are embracing the state version of GIFMIS known as SIFMIS. State Assembly can encourage the state Executive to embrace same for transparency and accountability.

THE ROLES OF LEGISLATIVE ASSEMBLIES IN PUBLIC EXPENDITURE MONITORING

- a. Public Expenditure is directed to the priority of the populace: This role is crucial to ensure that expenditure is directed on the desires and priorities of the masses rather than those of a few individuals. By this, Legislature needs to use their involvement through enactment of Appropriation Act to direct the focus of the budget
- b. Actual expenditure is carried out on the intended purpose: This is another crucial role. It is one thing to budget it is another thing to ensure that the actual expenditure is directed at what is budgeted for. Legislative Assemblies should constitute Committees to monitor the budget of each the MDAs / Sector and raise alarm where one is observed.
- c. That Appropriate Value is received for money spent- Value for money in public expenditure. It is not enough to direct expenditure to the priorities of the masses but we should also ensure that commensurate value is obtained for the money spent. This may at times require some level of expertise knowledge which the legislative Assemblies can push for. There could be a value for money audit if the members suspect absence of fair play.
- d. That there is fairness and justice in the pattern of public Expenditure: Fairness and justice start from budgeting up to implementation. The budget should focus on developing the entire country or state not the capital or one region alone. A section should not be seen to be obviously marginalized.
- e. That the Executive is very Transparent in Public Expenditure: It is important that the executive is seen as being transparent in all areas of spending-personnel, overheads, capital, etc. State legislative Assemblies should focus on ensuring that bidding process is transparent, recruitment is transparent, and procurement rules are followed in the award of contracts.
- f. That there is accountability for public money: Report is key to accountability. Legislative Assemblies should push for regular and reliable reports. This can be monthly, quarterly, or half yearly. Obviously, we should not wait till end of the year when the deed is done fully before the masses/ Legislative Assembly know(s) the details of actual expenditure. By so doing, the State Legislative Assemblies are helping the Executive to identify the need for corrective measures early enough.

HOW DO WE GO ABOUT THIS?

- Acquire the relevant basic knowledge
- Advocate for transparency in the process of budget preparation.
- Advocate for publication of such budget
- Review the budget performance based on monthly or quarterly reports and criticize where necessary
- Ascertain the projects proposed in the budget
- Plan and carry out a visit before the budget execution and carry out value for money assessment.
- Air your assessment – negative or positive. Be seen to be fair and objective by all.

THE REQUIRED CAPACITY FOR EFFECTIVENESS OF LEGISLATIVE ASSEMBLIES.

- a. **LEGAL KNOWLEDGE:** It is important to know the legal framework that guide the expenditure process. This knowledge will enable one to assess the process followed to procure, as well as assessing the adequacy of the framework.
- b. **KNOWLEDGE OF STANDARD PRACTICE:** Knowledge of comparative practices in developed countries as well as international standards will help to shape comments from Legislative Assemblies. Basic knowledge of International Public Sector Accounting Standard (IPSAS) will guide criticism coming from Legislative Assemblies and ensure that the executive can benefit from such criticism.
- c. **Basic Knowledge of Accounting / Finance:** Basic knowledge of financial reporting will enable the State Assemblies to carry out in-depth review of financial report and make meaningful observations that could lead to more discoveries.
- d. **Basic civil Service Rules** will enable the Legislative Assemblies to note where lapses exist.
- e. **A fair appraisal of job done from the spending:** Ability to make casual evaluation of job done from money spent ignites whistle blowing and a call for professional valuer to evaluate what has been done.

CHALLENGES:

- a. **Access to information:** Constraints in accessing information relating to government expenditure prevented criticism from the public. Obviously one can only criticize what he has knowledge of. Most at times contracts awarded are not known to the public neither do fairness and justice play any role.
- b. **Impaired independence of Monitoring Agencies:** The independence of monitoring agencies such as Auditor General, etc is affected in different ways – staffers are employed by the executive, low pay, monitoring bodies depend on institutions they are monitoring for tools (particularly Auditors), etc. We need to

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know that any favour received will have effect on our disposition towards saying the truth or being fair in our judgment.

- c. **Knowledge base of the Monitoring Team:** The level of one's knowledge determines the quality of contributions, comments, and questions that can be raised. It is one thing to have information, it is another thing to have sufficient knowledge to understand and interpret the information. If members in the monitoring teams are not well trained to understand the risky areas so as to probe further, their comments may rather be damaging than helping. It is important to have the right training and attitude so that they are not consumed by societal influence.
- d. **Lack of Political Support.** Monitoring bodies and individuals are often given lip service support for political reasons but are denied support required for success.
- e. **Punishment for offenders:** A commensurate punishment will deter prospective offenders. However, a situation where an offender who stole billions of naira is fined less than a million and he becomes a free man does not show serious fight against corruption. The legislature should note this when passing laws.
- f. **Absence of Patriotism:** This could be because of a general feeling that after working for years, a civil servant is retired and abandoned forever. If he remained poor before retirement, he remains poor forever which may mean early grave. Government should rise up to the occasion by seriously catering for retirees and aged people. This will encourage workers to focus with great expectation for old age.
- g. **The fear of revealing details:** It is disheartening that there is no confidentiality in information passed to our security agencies. Passing information to them has become a dangerous thing to do as it eventually put one's life in serious danger.
- h. **Oath of Secrecy:** This is often used to silence those who may want to talk.
- i. High level collusion

WAY FORWARD:

- 1) **Make Laws that Emphasize on value for money:** Legislative Assemblies should make relevant laws that place emphasis on value for money as against how much is spent or disbursed from the budget. The emphasis should not be only how much has been released by the Budget office in term of warrants nor releases by Accountant General but also what is on ground for the amount spent. We should start asking questions on the so **called capital expenditure**. Are they capital in nature or re-current?

2) Make Laws that Place Emphasis on fairness in recruitment and placement.

While I support Federal Character in employment, yet we should have minimum requirement to maintain standards. A lump-sided recruitment will affect quality of staff. This will eventually create idle staff as well as over stressed staff. The good staff are over-stressed while the weak ones are left idle. The over-stressed is prone to errors and the weak is equally an error base due to limited knowledge. The result is poor performance, poor understanding of government policy direction, poor economic growth and stagnated development.

3) Pass a Law that makes it compulsory for the Executive to publish contracts awarded, giving the contents, location where relevant and respective price.

This will further enhance the level of transparency.

4) Capacity enhancement of monitoring agencies and Legislative Assemblies will go a long way in enhancing quality of their reports / observations.

5) Display of integrity by the State Assembly members. This will go a long way to ensure that they sustain the ear of public, international bodies, speak the truth without any fear and make impact in influencing public expenditure for the masses.

6) State Assemblies should be independent of the Executive in terms of finance and otherwise.

CONCLUSION

Public Financed Expenditure is important to economic development particularly in Nigeria where the expenditure stands like a catalyst which speeds up economic activities over the years. In view of this importance, we cannot trust it in the hands of the executive and go to sleep without an independent check. The results from public auditors are limited because they, most times, dance around the executive. In this regard, Legislative Assemblies remain most relevant with major roles to play to ensure transparency, fairness and value for money in spending.

However, to accomplish the goal of effective monitoring for better results, Legislature should be seen as independent, with constructive and intelligent observations, understanding of internal best practices, unrelenting, thinking outside the box, proactive to outsmart the Executive by shaping policy direction and long term plan of government for the masses. To do this, there is need for capacity enhancement on specific areas of governance and a commitment to serve.

7. Using Budget Tracking to Connect In-Depth Evaluation and Monitoring of Government Expenditure.

A Presentation by George-Hill Anthony, Executive Director, Niger Delta Budget Monitoring Group

This is a presentation for staff of House of Assemblies from Akwa Ibom, Bayelsa, Delta and Rivers state and the Niger Delta communities, during a workshop for fiscal inclusion and democratic accountability. The objectives of the presentation are to explain the experiences in budget tracking and monitoring and evaluation, and also to deepen the understanding of participants in order to develop better approaches towards best practices. This paper also aims to determine the appropriate technique of budget tracking at any given time and also to blend realistic experiences in budget tracking with evolving complexities and changes in the fiscal template of the government.

People tend to use the two terms *Monitoring* and *Evaluation* interchangeably, but in reality, there are distinctions as to the application of the terms. There are various synonyms ascribed to the term “monitoring”. These are: continuous, regular check, routine track, assessment and follow up. The chart below is an illustration of the terms used synonymously to “monitoring”

FIGURE 65: MONITORING



But by definition, monitoring is *a systematic assessment of activities of an ongoing programme or project. It can also be defined as a routine check of programme or projects intervention to see if it is working according to the programme/project design or plan, and a chain following the cost trail.*

There are certain key issues in monitoring. Key issues are questions raised as baseline to monitor a project or programme. These are:

- How well are we doing with the action?
- How much of our action plan have we done so far?
- Are we on course?

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- Will we reach our goal and on time?
- What are our strengths and weaknesses

Projects and programmes are monitored for various reasons; First it is done to compare the status of implementation or performance against the action plan, to search for enhancement action for strength (this answers the question of what is working well), and proffer corrective measures on areas of weaknesses to ensure that performance is in line with the plan.

Evaluation can be defined as *a periodic assessment to measure the impact of a project or programme on a target group*. It is a systematic and periodic assessment of value created as a result of the plan. It can be otherwise known as *impact assessment*.

It also can be viewed as a comparative assessment of data collected during the process of project or programme implementation with realistic measuring of expenditure goals.

The Encarta (a digital multimedia encyclopedia that was published by Microsoft Corporation) definition wraps it all up, defining evaluation as *an assessment of value: the act of considering or examining something in order to judge its value, quality, importance, extent or condition*.

Some of the key issues in evaluation are:

1. How far has the programme/project solved the problem of the target population (reaching the goal)?
2. What is the success rate of the project/programme?
3. What is the value of the programme/project?

Reasons for evaluating programmes or projects include:

- i. To compare the level of achievements of a programme against the target level in its long term goals (aim) and short term goals (objectives).
- ii. To make value-judgement of a programme/ project. This measures what a situation was before an intervention and what positive changes have been recorded.
- iii. Data obtained during an evaluation exercise can also serve as a benchmark for future activities.
- iv. Evaluation identifies gaps existing during a project implementation and suggests possible areas of improvements to achieving the set target.

In carrying out a monitoring and evaluation exercise, one has to track a project implementation process closely from the planning, budgeting, disbursement of funds, implementation and then to the final stage of assessing the effect of the plan. Therefore, monitoring/evaluation and tracking are a careful and intentional combinative watch over the use of resources. But with the Nigerian state as our case study, it implies holding state actors at different levels to account for their decisions and actions when managing public resources.

It is the responsibility of all citizens to be interested in how our leaders manage public funds because *the punishment we suffer, if we refuse to take an interest in matters of government, is to live under the government of worse men (Plato 3000 BCE)*. Key stakeholders involved in budget monitoring and tracking are; trade unions, professional bodies like the Nigerian Bar

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Association (NBA), Society for Monitoring and Evaluation in Nigeria (SMEAN), and Institute of Chartered Accountants of Nigeria (ICAN), traditional institutions, government agencies, civil society organizations and community members.

Among the benefits of budget tracking exercise is the fact that it contributes to improved transparency and accountability in public resource management. This in turn results in rational allocation of resources to sectors and areas, equitable distribution of resources (which is not factored in the case of Nigeria), reduced misappropriation of funds, enabling right-based approaches in the budget process and ensures that the allocated funds reach the target population.

In carrying out budget tracking, there are certain important skills one needs to develop. These skills are more or less dependent on one's ability to ask intelligible questions. What it therefore means is that people with lesser knowledge and background in budget work can do budget tracking through asking intelligent, allocational questions which, beyond academics, native intelligence can also help. However, in doing M and E, a deeper knowledge and skill is required, since it is far broader in scope and includes measuring envelopes equity, gender justice, impact analysis, evaluative sampling, alignment to fiscal framework, interrogating blueprints, situational shadow analysis, among others. It is also important to have good knowledge of public procurement, which can help the evaluator ask necessary questions, such as:

- What are the criteria for determining allocations?
- Who determines or influences the planning and budgeting exercise, including allocations?
- What are the priorities of the government?
- Was *needs assessment* carried out? Needs assessment takes into account the desire of the intended beneficiaries for a project. Several abandoned projects are as a result of lack of needs assessment, which resulted in duplication of an already existing project, which may no longer be needed or wasn't relevant in the first place but initiated for political justification.
- What is special procurement?
- What was the cost template used?
- Can access to procurement plans and audit be guaranteed?
- Does the budget document specify the beneficiaries?
- How can one follow up with current information with relevant government agencies regarding public procurement matters e.g. BPP, BOF, FRC, NASS etc.

Following the allocational equity and justification is also necessary for one to arrive at a good conclusion concerning interrogation of the entire fiscal chain. This is where the major issues lie, as some of the allocations in a budget document may not get (AIE) cash backing and therefore would not be executed. This could explain why many projects keep reappearing or getting reintroduced into the budget year after year. Thus, tracking the expenditure pattern and trend of the MTEF/MTSS on what projects/programmes score-allocated and lifted into the national budget from MTSS from each Ministry's is therefore very important. Sadly, access to MTSS information concerning each Ministry's envelopes is not readily available, though it is not a secret document and can therefore be accessed through invoking of the

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FOIA against any Federal MDA which refuses to release it. Upon assessing this, one should ask the following questions:

- How much money is allocated to projects and programmes?
- Were funds warehoused previously?
- What is the procedure for disbursement?
- Who is in charge of the disbursement at the Local Government Level?
- Are the allocations projected on MTEF or MTAP.

Medium Term Expenditure Framework (MTEF) is a government (expenditure) policy that measures value chain of capital projects or programmes and allows such projects to be linked together and run over a period of three or four years, through an envelope trail. This policy was envisaged to ameliorate abandonment of projects, which many erroneously think was caused mainly by change of government, where a new government may abandon an existing project only to re-award it, even at a higher variation cost.

Monitoring and evaluation experts have discovered that the problem of project abandonment is problematically far beyond change from one government to another. Government is a legal continuum; hence the commitment for service delivery is not narrowly tied to one government alone. However, changes/transition in government can bring about reviews of blueprints and policies in alignment to Political Parties' Manifestoes, if necessary, which could call for project reviews in line with the political philosophy or realism of the new Political Party, voted into government. But a responsible government cannot promote wastages, hence the citizens who allow political crime or fraudulent electoral deceit, would have to pay dearly, beyond one generation.

In the case of Nigeria, many of the projects are abandoned because politicians and technocrats, whose entrance into government is brought about by regime change, would not want to continue on projects they met on ground but to initiate new ones, which allows them to inflate the contract sum for personal gains. Where a procurement regime is perfect or near perfect, such would not have been possible and the competition for political space would not have been so desperate, deadly and with pecuniary attraction.

After asking relevant questions on allocation, one has to follow up with the release of funds. The following questions if asked would be helpful:

- Are the financial procedures being adhered to?
- Is regular auditing being done? When, how and by whom?
- Are the implementers operating in compliance with the budgetary frameworks?
- Is there a procurement procedure? Is it being followed?

Utilization of the projects' budgetary releases inform of how relevant a project is to its end users. Serial abandonment of projects is a serious drawback, which has negated and plunged Nigeria back in every facet of development indices. For instance, proposing a hand water pump, where there was an already existing motorized borehole, would be a waste of funds as no one would want to use a manual machine in preference to a motorized borehole. When such appears in the budget it would be clear to an expert for a project already existing in a place but with another similar project reappearing at the same community or location.

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Sometimes projects are hijacked or captured by members of the National Assembly from original places of intended execution and moved to their own communities. Hijacking of projects is a competition for political dexterity for National Assembly members. For effective monitoring, one has to evaluate the impact of a project by measuring its envelopes, quality and utilization. The following questions can guide in evaluating projects:

- a. Are the implementers on schedule? If not, why?
- b. Are the implementing personnel competent, adequate and suitable for the task involved?
- c. How are the beneficiaries or their representatives involved in the project implementation?
- d. Is there any mechanism or a committee of any sort to take care of the views of the beneficiaries in the implementation for project sustainability?

One also needs to assess the impact of the budget, through the following questions:

- a. Were the budget objectives fulfilled? If not, why?
- b. Who benefited?
- c. What glowing changes are there for people to see? Are there improvements, for instance, for an intervention in a school, in form of provision of textbooks? One can make an assessment of the overall performance in an examination, retention to next level, and overall literacy level in the school in an evaluation. What improvements have been recorded?
- d. Are there mechanisms for sustaining the project or programme?

Communication Channels: There are several channels to communicate the outcome of a monitoring and evaluation exercise. However, deciding which channel one needs in order to effect the necessary change is very important. In Nigeria, several channels are available, depending on whether it concerns a Federal Agency, State Government or Local Government. For Federal, one can send a memo or petition concerning bidding procedures infraction to the Bureau of Public Procurement (BPP). Noticeable violation of the Public Procurement Act can also be sent to the BPP. However, first place of complaint for remediation is the line MDA, if it concerns bidding processes.

Budget Office of the Federation (BOF) can also be petitioned, if it is discovered that an MDA has deviated in following the MTSS template, unjustifiably, on selection or lifting their (Line Ministry) projects into the Federal Budget from MTSS Plan, or upon discovering that an MDA intentionally split labelled or recycled same projects under different envelopes to attract and confuse the Budget Office to increase or retain their budget ceiling.

The Fiscal Responsibility Commission (FRC) and various oversight committees in the National Assembly may also be petitioned. That is, if the petitioners have the confidence in such a committee, by virtue of the committee not turning around to trade from the petition, irrespective of how factual, concrete and reliable the petition may be.

For the States, various bodies can be approached, like the State Due Process Offices (where it exists), SMBEPs, SMF, or the relevant State House of Assembly's committee, amongst others.

For Local Governments, a legislative committee can be petitioned, though it is better through the Ministry of Local Government Affairs and the House of Assembly Committee on Local Government matters.

Budget tracking is a complicated terrain, where impatient people cannot get results as there are challenges to be encountered but which, with an enormous amount of patience, painstaking and meticulous effort, one can get results. There are several encumbrances, either on budget tracking or M and E. Some are:

- a. Difficulty in assessing information on government spending on projects and programmes
- b. Inadequate awareness on policy issues amongst communities (including some government officials)
- c. High illiteracy amongst the population
- d. Inadequate resources for budget tracking activities by CSOs
- e. Lack of community sensitization on policy issues and project ownership/sustainability.

Notwithstanding these encumbrances, taking the cogent issues and facts expressed in this presentation can help to do a well situated value-chain budget tracking, along with monitoring and evaluation.

Participants should therefore take this matter seriously.

8. Introduction to Monitoring and Evaluation: Effective Ways for Communities and Government Synergies at Reducing Poor Service Delivery

A paper presented by Seun Adebawale, Technical Adviser of Niger Delta Budget Monitoring Group (NDEBUMOG) at the DELT4SLOG III Training Workshop, held on 5th November 2014, at Monty Suites, Calabar.

What is Accountability?

In ethics and governance, **accountability** is answerability, blameworthiness, liability, and the expectation of account-giving. As an aspect of governance, it has been central to discussions related to problems in the public sector, nonprofit and private (corporate) and individual contexts. In leadership roles, accountability is the acknowledgment and assumption of responsibility for actions, products, decisions, and policies including the administration, governance and implementation within the scope of the role or employment position and encompassing the obligation to report, explain and be answerable for resulting consequences.

In governance, accountability has expanded beyond the basic definition of "being called to account for one's actions". It is frequently described as an account-giving relationship between individuals, e.g. "A is accountable to B when A is obliged to inform B about A's (past or future) actions and decisions, to justify them, and to suffer punishment in the case of eventual misconduct". Accountability cannot exist without proper accounting practices. In other words, an absence of accounting means an absence of accountability.

Social Accountability And Mechanisms

Social accountability can be defined as an approach towards building **accountability** that relies on civic engagement, i.e., in which it is ordinary citizens and/or civil society organizations who participate directly or indirectly in exacting **accountability** (World Bank, 2004).

Social accountability mechanisms refer to the range of methods, tools and choices to ensure greater accounting to citizens for public actions and outcomes. They include: citizen participation in public policy-making, participatory budgeting, public expenditure tracking, citizen monitoring of public service delivery, citizen advisory boards, lobbying and advocacy campaigns. They are hence *demand-driven*, and operate from bottom up. Also sometimes they are referred to as “external” or “vertical” mechanisms of accountability.

Why Social Accountability is Important

Accountability of public officials is the cornerstone of good governance and democracy. The effectiveness of conventional supply-side (government) mechanisms of accountability and elections (the principal traditional demand-side mechanism of accountability) has proved limited. By involving citizens in monitoring government performance, demanding and enhancing transparency and exposing government failures and misdeeds, social accountability mechanisms are potentially powerful tools against public sector corruption. In addition to improved government, social accountability empowers citizens.

The 2004 World Development Report (WDR) argues that the key to making services work for poor people is to strengthen relationships of accountability between policymakers, service providers and citizens. According to the WDR 2004 framework, successful service delivery requires relationships in which citizens can have a strong voice in policy making with politicians and bureaucrats (voice), clients can monitor and discipline providers (client power), and policymakers can provide the incentives for providers to serve clients (compact). The social accountability mechanisms described in this sourcebook offer concrete examples of ways in which each of these accountability relationships can be operationalized.

By enhancing citizen's information and voice, introducing incentives for downward accountability and creating mechanisms for participatory monitoring and citizen-state dialogue and negotiation, social accountability mechanisms can make an important contribution to more informed policy design and improved public service delivery (Ravindra 2004).

The Problem of Service Delivery

There is growing recognition that, despite significant increases in resourcing, public service delivery is still failing in many developing countries. Political and governance factors may offer at least part of the explanation. A stronger evidence base is needed to address these factors, with greater cross country analysis that identifies some of the most common political economy constraints and incentive problems, and draws out lessons for how they can be overcome.

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To contribute to this evidence base, ODI undertook a review of the existing evidence base in three sectors (education, health, water and sanitation) across multiple countries. The review points to a set of five common political economy constraints and incentive problems that seem to affect levels of performance. These are:

- **Political market imperfections**, in terms of disruptions in the relationships between politicians and citizens. These include a lack of credibility in the political promises politicians make to citizens, a lack of information among voters about politicians' performance, and forms of social fragmentation among voters (often manifested as identity politics).
- **Policy incoherence**, or contradictions (both within and across sectors) in policy design, structure and roles causing some part or the entirety of policy design to become unimplementable or unimplemented. This can be horizontal, with overlapping mandates and confused responsibilities among co-providers and other public bodies, or vertical, where policies do not have clear implementation plans or funding.
- **Lack of effective performance oversight**, where formal processes for monitoring and supervision are not followed or enforced and informal processes are insufficient. This includes cases where monitoring and supervision processes are not clearly defined or understood. Crucially, this includes both top-down monitoring and forms of bottom-up monitoring or supervision.
- **Collective action challenges**, which result in groups failing to act in their collective self interest, even where individual members stand to benefit if the group achieves its objectives. This is particularly relevant for the effective delivery of public services, which often requires contributions from multiple actors, including frontline providers, service users, local and central government authorities, non-state actors and others.
- **Moral hazard**, in which actors are protected in some way from the risks associated with their actions or inactions. The study findings suggest it is necessary to pay particular attention to cases where the availability of aid or other resources (e.g. derived from natural resources) reduces incentives to develop service delivery systems over the long term.

Making Services Work for the Poor

Too often, services fail poor people in access, in quality, and in affordability. But the fact that there are striking examples where basic services such as water, sanitation, health, education, and electricity do work for poor people means that governments and citizens can do a better job of providing them. Learning from success and understanding the sources of failure, this year's World Development Report argues that services can be improved by putting poor people at the center of service provision. How? By enabling the poor to monitor and discipline service providers, by amplifying their voice in policymaking, and by strengthening the incentives for providers to serve the poor. Freedom from illness and freedom from illiteracy are two of the most important ways poor people can escape from poverty. To achieve these goals, economic growth and financial resources are of course necessary, but they are not enough.

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The World Development Report provides a practical framework for making the services that contribute to human development work for poor people. With this framework, citizens, governments, and donors can take action and accelerate progress toward the common objective of poverty reduction, as specified in the Millennium Development Goals.

Participatory Public Expenditure Management

Participation in public expenditure management (PEM) envisages that citizens and civil society organizations be involved in government decisions about how public money is budgeted and utilized. Participatory public expenditure management may be described as a cyclical process that entails budget formulation, review, budget expenditure tracking and performance monitoring. There is considerable scope to increase **accountability** of public institutions to the poor in all four of these stages. Civic engagement in the PEM cycle can facilitate the institutionalization of participatory processes into the decision-making of public institutions and lead to more sustainable poverty reduction outcomes

Expected Outcomes from Citizens' Engagement in Public Expenditure Management

- Accountable, transparent and efficient resource allocation, expenditures and service delivery.
- Civic engagement in budgeting, expenditure tracking and monitoring service delivery.
- Citizens' report cards included as a part of PRSP and use of feedback by citizens as an input to development of Medium Term Expenditure Framework (MTEF).
- Increased ability of communities and their organizations to participate in budgeting processes, expenditure tracking and monitoring quality, quantity and effectiveness of service delivery.
- Demystification of budgets and analysis to enable information exchange and discussions in parliament, media and civil society.
- Public expenditure reviews with a participatory and civic engagement component.
- Institutional arrangements (mutually accountable) between government and civil society, which create space for civic engagement in public expenditure-related processes.
- Increased intra-government participation around allocation, expenditure and performance monitoring decisions.
- Institutional capacity in the country to backstop, catalyze and articulate accountability.

Introducing the Citizen's Scorecard

The citizen's score card (CSC) is a simple but powerful tool to provide public agencies with systematic feedback from users of public services.

By collecting feedback on the quality and adequacy of public services from actual users, CSC provides a rigorous basis and proactive agenda for communities, civil society organizations or local governments to engage in dialogue with service providers to improve the delivery of public services.

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The CSC addresses critical themes in the delivery of public services such as:

- Access to services
- Quality and reliability of services
- Responsiveness of service providers
- Costs of using a service (including hidden costs e.g. bribes)
- The CSC also provides a summative satisfaction score that captures the totality of critical service-related parameters.

CSC uses the four basic principles of participatory monitoring and evaluation:

- communities generate the data
- communities understand the data
- communities review and use the data
- communities own the data

The CSC approach developed in Malawi has been dissemination efforts of the World Bank in Countries in which CSC processes are ongoing include Malawi, Tanzania, Armenia, Benin, and India.

Operational lessons and challenges

- Adequate preparation and community mobilization for each CSC community gathering is essential. When program resources are constrained, and when dedicated staff are not available, this is often difficult.
- It is important to establish and sustain a high quality of facilitator training and performance.
- Substantial effort is required early in the program to determine the appropriate standard indicators.
- It is important to minimize the manipulation focus group outcomes by politicians or opinion leaders in the community.

Conclusion

Constant follow-up on implementation of local reform action plans is needed to support the community empowerment process and to monitor their impact on development outcomes. Mechanisms to accomplish such follow-up are still being developed. Sustainability of the CSC approach will require the engagement and support of policy makers, local governments, and community development staff. It also requires the building of local capacity to continue CSC processes independently of the sponsoring agency.

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5.2 Communiqués

Communiqué of the first DELT4SLOG Workshop for partners, civil society and media

The following Communiqué was issued at the end of a two-day workshop titled, "Enhancing the Capacity of Stakeholders In Fiscal Processes of Government for Democratic Accountability" as part of the Deepening Expenditure Line-Tracking for States and Local Governments in the Niger Delta (DELT4SLOG III) programme, organised by Niger Delta Budget Monitoring Group (NDEBUMOG), for its partners, civil society and the media, at Monty Suites, Calabar, Cross River State, between 4th and 7th November, 2014.

PREAMBLE:

The two-day budget workshop entitled "Enhancing Capacity of Stakeholders in Fiscal Processes of Government for Democratic Accountability" attracted stakeholders from NDEBUMOG partners, Civil Society Organizations, the Media from four states across the Niger Delta (Akwa Ibom, Bayelsa, Delta and Rivers). A representative of Oxfam (the development partner), Mr. Celestine Okwudili Odo was also present at the workshop.

Following the registration of participants and introduction of participants, the Executive Director of the Niger Delta Budget Monitoring Group, Mr George-Hill Anthony gave the opening remarks. Goodwill message from Oxfam was delivered by Celestine Okwudili Odo.

The impact assessment of the previous editions of DELT4SLOG programme (I and II) was captured for Stories of Change, which were presented by some participants, who have been

involved in previous DELT4SLOG workshops and activities.

Papers presented at the workshop included: (1) Real-Time Procurement Monitoring: Processes and Procedures at Bridging Systemic Gaps and Salvaging Nigeria Against Procurement Corruption; (2) Governance and Democratic Accountability: Bridging the Gap of Suspicion Between Government and Civil Society; (3) The Gender Question in the Budget Process: Using DELT4SLOG III Desk Review as a deflector in Advocating for Best Practices. (4) Civil Society Capacity in Public Finance Expenditure Monitoring: Overcoming the Challenges and Way Forward, and (5) Fiscal Allocations to the Niger Delta: The Figures and You!

Following the presentations of the first day, participants were divided into four groups (according to the focal states i.e. Akwa Ibom, Bayelsa, Delta and Rivers) and tasked with identifying projects from the Desk Review, which are relevant to them.

OBSERVATIONS

Participants at the workshop observed that:

1. There is inadequate capacity of CSOs involved in the Fiscal Processes in engagement of the government in budget monitoring, procurement and accountability processes.
2. Not many CSOs are involved in Fiscal Processes in Nigeria.
3. Lack of community and CSOs inclusion in Budget Processes.
4. Government at all levels do not make Budget Performance Reports and Budget Documents open to members of the public.
5. Akwa-Ibom is the only State in the Niger-Delta Region without the Public Procurement Law; even as the States that have the law do not enforce the law for the common good of the masses.
6. With huge allocation released to Niger Delta States and LGAs between years 2007 and 2011, development realities are not commensurate with the funds allocated to them from the federation account. For instance:
Akwa-Ibom State = N92, 672, 927, 257 (2007-2011); and LGAs = N201, 287, 051, 251.57
Bayelsa State = N640, 654,030, 286; and LGAs = N 65, 091, 999, 528.45
Cross River State = N 217, 356, 652, 824; and LGAs = N 127,412, 866, 870.37
Delta State = N 771, 796, 175, 604; and LGAs = N 171, 071, 437, 778.87
Edo State = N 217, 111, 374, 171; and LGAs = N 129, 116, 821, 412.63
Rivers State = N 1, 172, 124, 928, 694; and LGAs = N 181, 754, 166, 783.36
7. The Budget and the budgetary processes are not gender-sensitive and people-centered.
8. State Governments are having overriding control over funds meant for Local Governments.
9. Not enough searchlights have been beamed by the CSOs (media inclusive) on IGRs in the States and LGAs.
10. Information on IGRs are shrouded in secrecy and not made open to the public by the various States and LGAs.

RECOMMENDATIONS

Following the observations, the following recommendations were made by the participants:

1. States in the region should create space for participatory democracy through inclusion of communities and civil society in the fiscal processes.
2. States having fiscal laws should not just have them for fanciful literature, but should test-run these laws and allow them to work for collective good of society.
3. Any of the states in the region yet to have a Fiscal Responsibility Act, Public Procurement Act and the Freedom of Information Act, should make conscious efforts to domesticate same without further delay.
4. States in the region should publish their budget implementation report vis- a- vis inflow-and-outflow accounts, including making audited reports of their state available to citizens...
5. The NDDC Act needs urgent amendment to create room for catchment areas and development clusters, being rerepresentatives of communities to be nominated and confirmed into the Board through nomination by communities, catchment areas or development clustering, as against what is obtainable at the moment, where nominations into the Board are from politicians, which has turned the NDDC into an agency for political patronages.
6. Members of the Civil Society and the Media should engage governments at all levels in fiscal process to ensure transparency, fiscal probity and value for money.
7. Local and State Governments should make public, the income and expenditure profiles of their IGRs.
8. CSOs and communities should improve their technical capacity to effectively engage government and their MDAs on pro-poor policies.
9. CSOs should canvass for gender sensitiveness and equity in the budget process.

CONCLUSION:

Participants congratulated NDEBUMOG and OXFAM for the opportunity to enhance their capacity in the fiscal process.

Signed

1. Ofonime Umanah-Chairman
2. Mrs Ini-obong Frank
3. Torki Dauseye
4. Steve Obodokwe
5. Austen Yong
6. Miracle Chiedozie Onyeukwu -Secretary

Communiqué of the Second DELT4SLOG III Workshop for Communities and Staff of State Assemblies

A communiqué issued at the end of a two-day workshop on “Deepening Expenditure Line –Tracking for States and Local Governments in the Niger Delta”, organised by the Niger Delta Budget Monitoring Group (NDEBUMOG), for Communities and Staff of State Assemblies, at Monty Suites Hotel, Calabar, Cross River State, November 11 - 14, 2014.

Participants at a Two-Day Workshop on Deepening Expenditure Line-Tracking for States and Local Governments in the Niger Delta, made up of delegates from selected

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Communities, Staff of State Houses of Assembly and Resource Persons, organized by the Niger Delta Budget Monitoring Group (NDEBUMOG), and held at Monty Suites, Calabar, Cross River State, from 11th-14th November 2014, resolved as follows:

Observations:

Further to the realization that:

- Budget monitoring and evaluation is a critical component of sustainable development in the Niger Delta States; Lawmakers in the Niger Delta region should broaden their capacity for making pro-poor budgets for the larger interest of the people;
- There are glaring evidence of lack of sincerity in budget planning, implementation, monitoring, evaluation and tracking processes across various States in the Niger Delta;
- There are lack of community contents and stakeholders involvement in the budget processes across most States in the Niger Delta and this has led to duplications of failed projects across the region;
- That budget estimates and provisions for goods and services in the region have grown annually but without commensurate impact on service delivery and value for money;
- Budgetary processes and implementation in all the States across the region are shrouded in secrecy, with non-participation, non-transparent, non-inclusiveness and not people centered. Technical knowledge and stakeholders' capacity required to engage in the budgetary processes, monitor, track and evaluate for effective results are also in short supply;
- Poor understanding of legal provisions by individuals and public officers, such as, in the Freedom of Information Act (FOIA) and other related laws, limits the degree of official information in the public domain;
- The monitoring and evaluation of government activities is a collective enterprise that requires the collaboration of all stakeholders, including the civil society and the media for better results;
- Gender mainstreaming in projects and programmes planning, implementation and evaluation is either inadequate or non-existent;
- Poor service delivery is engendered by lack of public interest in tracking of public goods and services due to conflicts by States' and Local Government Officials that are involved in the execution of these projects. Political interference and parochial interest of public officers in budget planning and implementation have also worsened service delivery.
- The Niger Delta Development Commission (NDDC) and other development agencies have failed in their intervention mandate, and therefore, require an amendment of their laws to include communities' clusters and representatives in the conceptualization and implementation of projects.

Recommendations:

To the Government:

1. State Governments in the Niger Delta should ensure gender sensitivity to address all segments of society's needs through budget planning and implementation;

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2. Conscious efforts should be made to domesticate the Public Procurement Law and the Fiscal Responsibility Law to allow for ease and effective implementation and tracking of public goods and services. Relevant State institutions should be mandated to enlighten the public on the provisions of these laws for mass appeal;
3. Budgeting should be made more transparent and participatory. All stakeholders should be involved in contributing to the planning, conceptualization and formulation of the budget to remove the veil of secrecy for ease of monitoring the performance or duplication;
4. Political interference in budgeting has whittled down efficiency and value for money and affected timely delivery of projects; Relevant organs of government should interrogate the manner of projects' locational equity across the States' to guarantee transparency and objectivity; even as those majority of those expected to interrogate these are also conspirators
5. Government Ministries, Departments and Agencies should ensure the involvement of CSOs in their budget sector planning to ensure the outcome is broad based and inclusive.

To State Assemblies:

Leadership of the State Assemblies in the Niger Delta should:

1. Build capacity of its workforce to understand the intricacies of making laws for the purpose of addressing governance dislocation in our communities;
2. Ensure public participation in the formulation, planning and passage of its budgets for mass appeal;
3. Create platforms for CSOs in the monitoring and evaluation of budgets and for tracking of public expenditure to ensure value for money;
4. Domestication of the National Assembly Budget & Research Office at the State level to hold MDAs accountable should be created by the State Assemblies for enhanced legislative budget research;
5. State Houses of Assembly should establish a CSO/Legislative Liaison Offices in line with the existing tradition of the National Assembly with a view to building synergy and strengthening its bond with the people;

To Communities:

1. Communities should deepen monitoring and evaluation of public expenditure through the use of Score Cards to track community projects to enhance delivery and sustainability;
2. Community component in budget implementation and tracking should be independent for purposes of integrity and objectivity;
3. Communities should consciously deepen their understanding of people-centred laws such as the Public Procurement and Fiscal Responsibility Law, which would help to keep public officials in check. This will guide against corruption, lack of transparent and accountable leadership and guarantee timely delivery of projects;

Participants at the workshop commended NDEBUMOG for its proper organization of the workshop and expressed appreciation to Oxfam Novib for its support in deepening the culture of transparency in the Niger Delta.

Signed:

1. Patterson Ogon
2. Jonah Uchenna
3. Omesurum Iheanyi
4. Anthony Dappa
5. Donald Alari
6. Edet Raymond
7. Mrs Stella Iyeh

Chapter 6: Summary of Tracking of Capital Projects and Programmes under DELT4SLOG III

OVERVIEW OF INDICATORS

Chapters 6 to 12 of this book center on activities during DELT4SLOG III budget tracking exercises during which a total of six hundred and thirty five (635) projects were tracked across various 2013 budget documents of some federal agencies, states and local governments. These are: Akwa Ibom state, which had **206** state projects, **19** NDDC Projects and **20** Federal Projects, bringing the total number of projects tracked for Akwa Ibom to **245**.

In Rivers state- **40** projects tracked were state projects, **28** projects were for NDDC and **3** projects were federal, bringing Rivers projects to **71**.

For Delta state, **80** projects tracked were state projects, while **10** projects were NDDC projects, and another **10** as federal projects, which pushed Delta projects tracked to **100**.

In Bayelsa state, **49** of the projects tracked were state projects, **25** were NDDC projects, while **26** were federal projects, which brought the total of Bayelsa projects tracked to **100**. Additionally, Yenagoa local government area has **46** projects tracked. Several charts and tables have been created to illustrate the performances of these projects, which are based on each of the state budget tracked.

Across the four states' 2013 budgets tracked (Akwa Ibom, Bayelsa, Delta and Rivers), Works sector projects have **48.5%** completion, **20.1%** on-going, **2.3%** abandoned, **6%** unascertainable and **3%** not completed, whereas **20.1%** of the projects tracked were not done.

Further on sectoral specifics, Education sector had **45.9%** projects as completed, **7.3%** on-going, **6.4%** as unascertainable and **34.9%** of its projects were not done, whereas **0.9%** of these projects were not completed and **4.6%** were abandoned.

Indicators for Health sector tracked projects are as follows: **60.6%** completed. **3.8%** on-going, **10.6%** unascertainable, **0.76%** not completed and **24.24%** not done.

For easy understanding of the tracking indicators, we have provided some classifications to explain the statuses of these projects (in percentages), including further graphical details about the tracking activities. The classifications are; **completed, on-going, abandoned, not completed, not done** and **unascertainable**.

Completed projects: are projects, which are finished, observed or seen as completed during field tracking visits. However, some projects could seem to have been completed long before the commencement of our tracking activities, that notwithstanding, our team had to ask probing questions to the end-users concerning their satisfaction on such project implementation methods.

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Abandoned projects: are projects which work had commenced but stopped at some point along the line, without a sign of any activity, or related activities, which may have been verifiably performed at the site, at least three months, prior to the time of visit by our trackers and community mixers.

Unascertainable projects: are projects with statuses, which are not very clear to the budget tracking team, at the time of visiting the site. Such could be, due to diverse reasons, such as inability to locate a project, or some projects located at places with difficult topography to be reached, or which could not be visited for other reasons, after some attempts. These are also projects for which the team could not obtain relevant information to provide a basis for conclusion on the status of such projects, notwithstanding any hearsay, which, if unverified, falls categorically as unascertainable information too.

Not completed projects: are projects for which the statuses could not be defined as either completed or abandoned. These are particularly projects which are located, verified and have commenced but with activities stopped reasonably at the site by the time of our team's visit or visits.

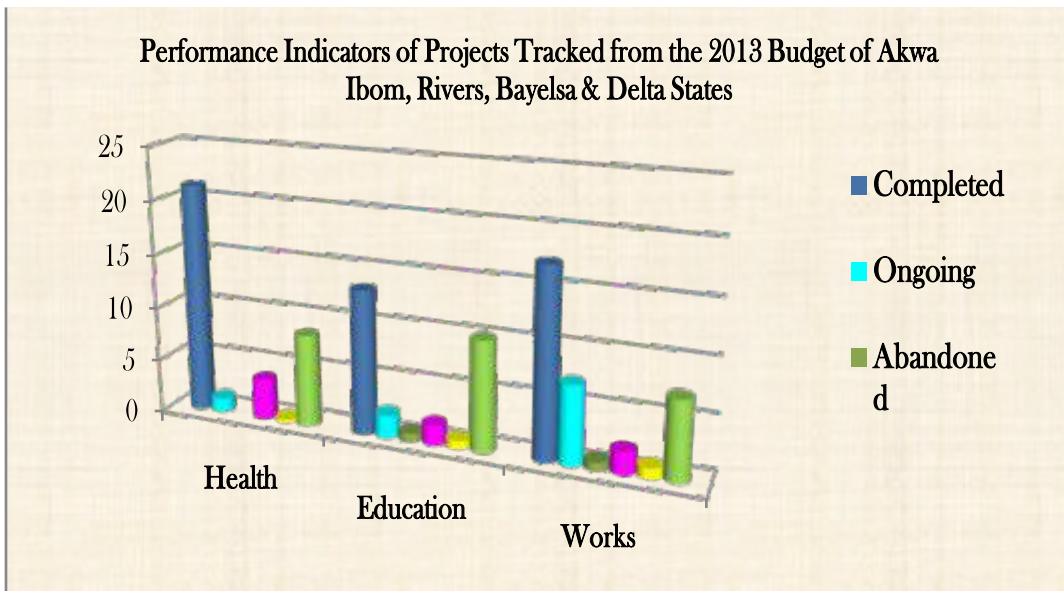
Not Done: are projects which the sites and locations are clearly identified, but with no reasonable activity carried out by the time of our team's visit or visits to the site on more than one occasion.

On-going projects: are projects which relative progress had been made on their implementation during our rounds of visits, with work/activities ongoing and not stopped upon monitoring and observation of such a project within 3months.

TABLE 17: TOTAL NUMBER OF PROJECTS TRACKED ACROSS THE AGENCIES

S/N		Akwa Ibom	Rivers	Delta	Bayelsa	Yenagoa LGA	Isoko South LGA	Total
1	States' Budget	206	40	80	49			375
2	NDDC	19	28	10	25			82
3	Federal MDAs	20	3	10	26			59
4	Yenagoa Local Government Area	-	-	-	-	46		46
5	Isoko South Local Government Area	-	-	-	-	-	73	73
	Total	245	71	100	100	46	73	635

FIGURE 66: PERFORMANCE INDICATORS OF PROJECTS TRACKED FROM THE 2013 BUDGETS OF AKWA IBOM, RIVERS, BAYELSA & DELTA STATES



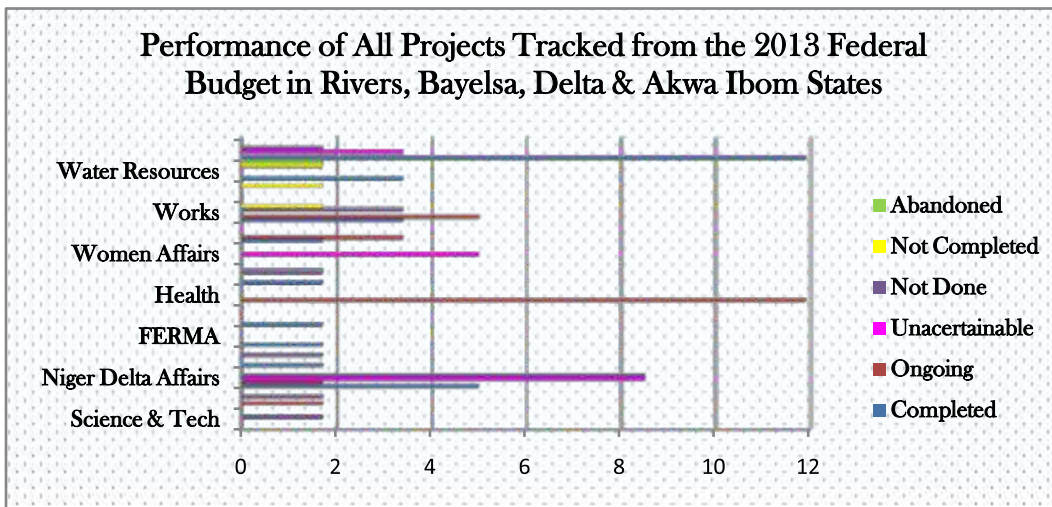
The chart above symbolizes the aggregate indicators for all projects tracked across the four states (Akwa Ibom, Bayelsa, Delta and Rivers) under this Phase of the DELT4SLOG series. It shows the stages of performances for all tracked projects across three (3) expenditure sectors of **Health, Education and Works**. However, the **Works** sector projects analyzed here are comprised of projects beyond the Works Ministry and are inclusive of projects tracked from other MDAs such as Ministries of Transport and Special Duties, on some line items related to public works and social infrastructure.

To generate the figures seen above, the team calculated the percentages based on each sector's performance over the total projects covered. Thus, works sector projects have **17.3%** Completion, **7.2%** as On-going, **0.8%** Abandoned, **2.1%** Unascertainable and **1%** Not Completed, whereas, **7.2%** of the projects tracked were Not Done.

Further on sectoral specifics, education sector projects has **13.3%** as completed, **2.1%** On-going, **1.9%** as Unascertainable and **10.1%** of its projects were Not done, whereas, **0.8%** of these projects were not completed and **0.8%** were Abandoned.

Indicators for health sector projects tracked are as follows: Completed – **21.3%**, On-going – **1.3%**, Unascertainable – **3.7%**, Not Completed – **0.3%** and Not Done – **8.5%**.

FIGURE 67: PERFORMANCE OF ALL PROJECTS TRACKED FROM THE 2013 BUDGET IN RIVERS, BAYELSA, DELTA & AKWA IBOM STATE



The chart above illustrates percentages of performances for all projects tracked across selected Federal Ministries, Departments and Agencies covering the four states of Akwa Ibom, Bayelsa, Delta and Rivers State during this Phase of the DELT4SLOG. These indicators do not in any way try to portray a judgement concerning the general performance of each of these agencies' total budget for year 2013. Rather, it shows the performances of the projects that were randomly selected and tracked during these tracking exercises by our team. The indicators provided here cannot therefore, be used to holistically judge each of the agency's performance for that fiscal year, except the entire capital envelopes of these agencies are tracked and evaluated for an empirical judgement. This clarity is necessary as it is ethically important in budget work to present data and information correctly as it is, so as not to mislead the general public.

In furtherance to the above paragraph, indicators around MDAs, such as Ministry of Lands, Housing and Urban Development, Federal Road Maintenance Agency (FERMA), Subsidy Reinvestment and Empowerment Programme (SURE-P) National Poverty Eradication Programme (NAPEP) and Federal Ministry of Education, cumulatively had **1.7%** completion status. Other MDAs covered have different completion rates; like the Ministry of Niger Delta Affairs (**5%**), Ministry of Works (**3.4%**), Ministry of Water Resources (**3.4%**) and Niger Delta River Basin & Rural Development Authority (NDRBDA) (**11.9%**).

During our field tracking exercises, we observed that some of these MDAs had some of their projects still on-going; these were: Federal Ministry of Environment (?), Federal Ministry of Niger Delta Affairs (1.7%); Federal Ministry of Education had (3.4%); Federal Ministry of Health (11.9%) and Federal Ministry of Works (5%).

Projects with unascertainable statuses were; Federal Ministry of Niger Delta Affairs (8.5%),

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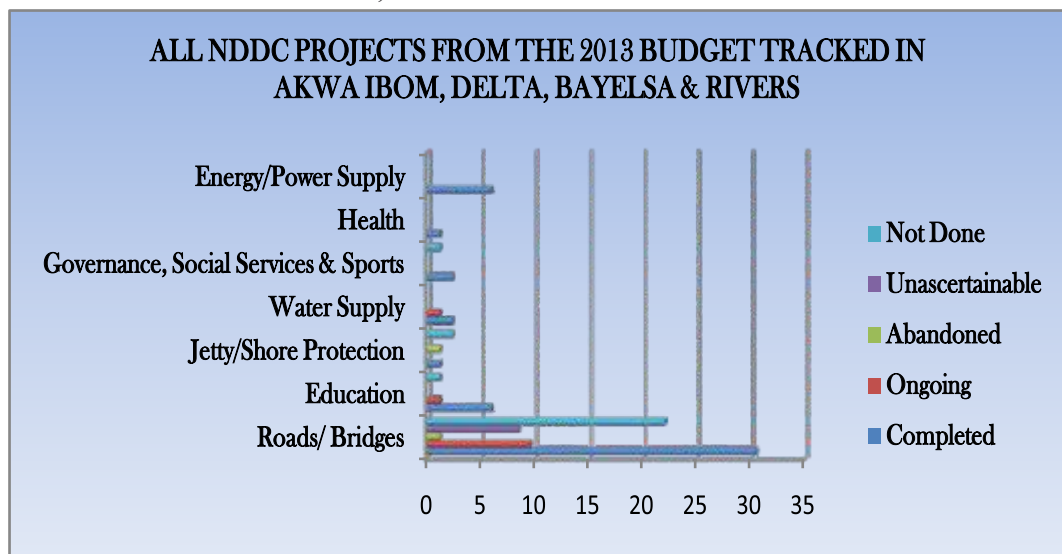
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Federal Ministry of Women Affairs (5%) and Niger Delta River Basin & Rural Development Authority (3.4%).

It was also noted that some projects were not done during our rounds of visits. Some of the MDAs which had projects not done were: Federal Ministry of Science and Technology, Environment, Lands, Housing and Urban Development. Similarly, NAPEP and Niger Delta River Basin & Rural Development Authority also had projects not done.

Various MDAs, such as; Federal Ministry of Works, Federal Ministry of Water Resources and Ministry of Youth Development have some projects that were not completed, whereas some of the Federal MDAs had some of their projects abandoned, even as some of such abandoned projects were not originally integrated into our tracking templates but were married into the assignment along the field of tracking duties.

FIGURE 68: ALL NDDC PROJECTS FROM THE 2013 BUDGET TRACKED IN AKWA IBOM, DELTA, BAYELSA & RIVERS



The chart above presents a summary of tracking results from some projects that we have selected for tracking from the Niger Delta Development Commission's capital budget 2013. A total of 82 NDDC's projects were tracked across different states, i.e. 10 projects in Delta State, 19 in Akwa Ibom State, 28 in Rivers State and 25 in Bayelsa State. These projects that were tracked varied across different sectors, such as: Energy/ Power Supply, Health, Governance, Social Services and Sports. Others were: Water Supply, Jetty/Shore Protection, Roads/Bridges and Education. These were projects selected randomly, just like those of other Federal MDAs, which were selected the same way, resulting in the performance levels measured, as shown in the chart above, which were calculated through each sector's performance against the total projects covered. Roads/Bridges had the highest number of projects tracked, with a completion rate of **30.5%**. On-going projects stood at **9.6%**; Projects not done was **23.2%**, whereas, unascertainable projects were noted to be at **8.5%**.

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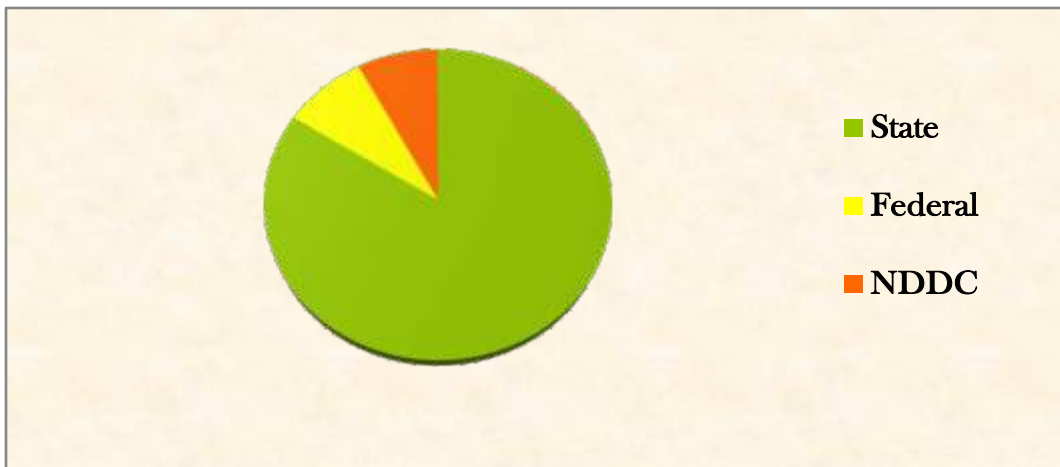
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Indicators for education sector projects covered were **6%** completed, **1.2%** on-going, while **1.2%** of the projects tracked remained undone. For Jetties and Shore Protection projects, **1.2%** was abandoned, **1.2%** was completed and **2.4%** was not done. For Water Supply, **2.4%** was completed, while **1.2%** was On-going. Governance, Social Services and Sports, had its tracked projects standing at completed **2.4%**, with **1.2%** of its project not done. Health and Energy/Power Supply projects had completed standing at **1.2%** and **6%** respectively.

Chapter 7: Tracked Projects for Akwa Ibom State

The chart below illustrates the overall distribution of selected capital projects in Akwa Ibom State during our tracking activities under DELT4SLOG III. A total of Two Hundred and Forty-Five (245) projects were tracked through random selection. These were from the Federal Government's Appropriation Act 2013; the Government of Akwa Ibom State Approved Recurrent & Capital Estimates of 2013, and 2013 Approved Capital Budget of the Niger Delta Development Commission (NDDC).

FIGURE 69: DISTRIBUTION (BY %) OF ALL PROJECTS TRACKED IN AKWA IBOM STATE



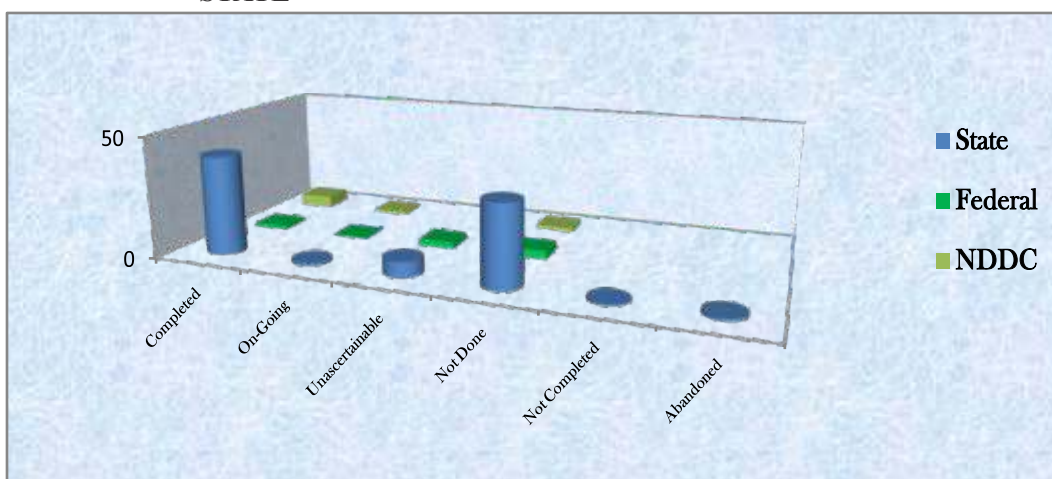
A total of twenty (20) projects were selected from the Federal Government's Budget, nineteen (19) from the Budget of the Niger Delta Development Commission (NDDC) and two hundred and six (206) from Akwa Ibom State FY Budget 2013.

The chart above shows the trending in percentages of projects tracked from the State, Federal and NDDC Budget. The percentages were calculated from the total projects tracked in each of tier's and agency's budget, against the overall number of projects tracked across the state. The chart shows that more projects were tracked under the State's Budget, which primarily, was the reason for the tracking activities, with that of the Federal or related agencies, added as supplementary.

TABLE 18: ALL TRACKED PROJECTS IN AKWA IBOM STATE

ALL TRACKED PROJECTS IN AKWA IBOM STATE				
	STATE	NDDC	FEDERAL	TOTAL
Completed	100	12	4	28
On-Going	3	3	1	4
Unascertainable	16	-	7	7
Not Completed	2	-	-	8
Not Done	82	4	8	24
Abandoned	3	-	-	-
TOTAL	206	19	20	245

FIGURE 70: PERFORMANCE OF ALL TRACKED PROJECTS IN AKWA IBOM STATE



The chart above shows the performance of all projects tracked in Akwa Ibom, covering the State, Federal and NDDC Budget. The (tracking) indicators showed that **40.8%** of projects tracked from the State Budget were completed, **1.6%** of the projects from the Federal Budget were also completed, while the performance of tracked projects from the NDDC Budget were **4.9%**. Please check the table above to mirror on the number of projects per the agencies to arrive at your judgement.

Curiously, some 2013 projects were found to be **on-going** during the exercise. These are: **1.2%** from the NDDC projects tracked and **0.4%** of Federal projects and **1.2%** from the State Government Budget. It is difficult to guess or determine if these 2013 projects that were still on-going by late 2014 or thereabout are from the 2013 fiscal year. There are other aspects of budget work that can reveal such hidden fiscal complexities. Unfortunately, the scope of this exercise did not cover methodologies for more indepth studies.

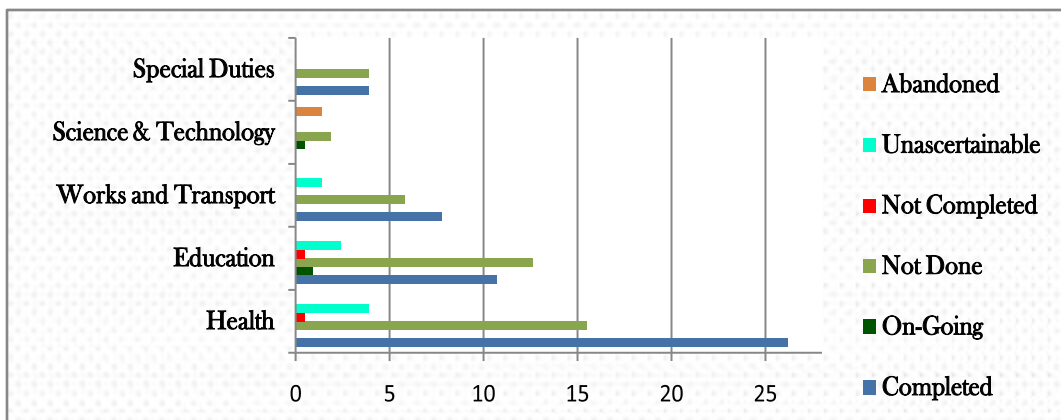
Additionally, there were projects which were classified as unascertainable since actual statuses of such projects had remained unclear to our team. We measured these

unascertainable projects to be **6.5%** from the State Budget and **2.6%** from the Federal projects tracked.

Some projects tracked were **not done**. Such were clearly seen during the tracking visits to various locations. NDDC projects found to be undone during the tracking activities were **1.6%**, while State projects was **33.5%** and from the Federal Budget **3.3%**.

Our team also came across other projects that we tracked, which could neither be said to have been abandoned or on-going, and for this reason, the tracking team classified these as **not completed** projects. Only projects from Akwa Ibom State Budget were found under this category and were at **0.8%**, while **abandoned** projects from the State budget were **1.2%**.

FIGURE 71: PERFORMANCE OF PROJECTS TRACKED FROM AKWA IBOM STATE 2013 BUDGET



The chart above represents the performances of all the two hundred and six (206) projects tracked from Akwa Ibom State 2013 Budget. As seen in the chart, five MDAs which are under the State, had some of their capital projects randomly selected and tracked. Performances of these projects tracked were calculated against the total number of projects selected. Such indicators, therefore, were: projects tracked from the State Ministry of Special Duties **3.9% completion** status, **3.9%** of projects tracked under this Ministry were **not done**. Projects tracked from the Ministry of Science and Technology had **0.5%** as **on-going**, while, **1.4%** were **abandoned**, and **1.9%** of the projects tracked were **not done**.

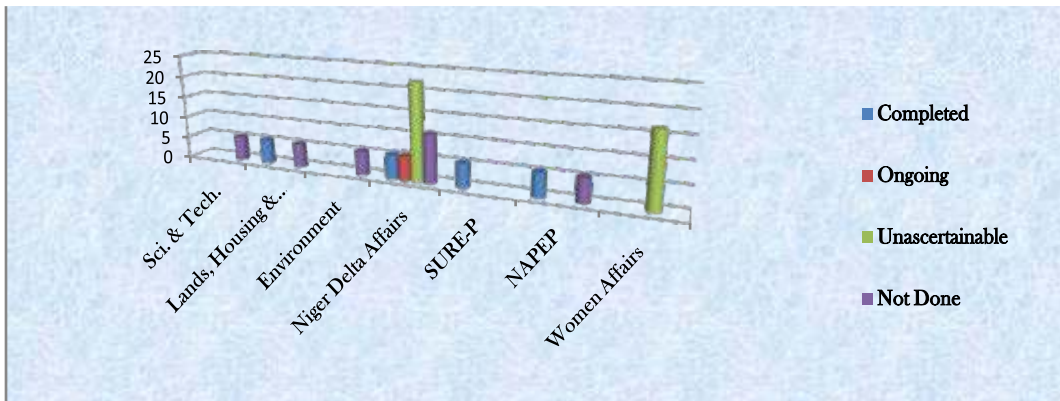
Under the State Ministry of Works, projects tracked showed **7.8%** have been **completed**, **5.8%** were **not done**, while **1.4%** were **unascertainable**. Under a sector, like education, projects tracked showed various performance levels, thus: **completed- 10.7%**, **on-going- 0.9%**, **not done 12.6%**, **unascertainable 3.9%**, while, **0.5%** of the projects were **not completed**. Health sector projects tracked show **26.2%** as **completed**, **15.5%** **not done**, and **3.9%** were **unascertainable**, while **0.5%** were **not completed**.

FIGURE 72: PERFORMANCE OF SELECTED PROJECTS TRACKED IN AKWA IBOM STATE FROM NDDC 2013 BUDGET (ROADS/ BRIDGES)



This chart illustrates the performance of all the nineteen (19) NDDC projects tracked in Akwa Ibom State under NDDC's 2013 Financial/fiscal Year. It shows, **63.2%** of the tracked projects were **completed**, while **21%** of the tracked projects were **not done**, and **15.8%** were found to be **on-going** at the time of filing this report.

FIGURE 73: PERFORMANCE OF FEDERAL MDAs PROJECTS TRACKED IN AKWA IBOM STATE



The above chart shows the performance of twenty projects tracked in Akwa Ibom State from the Federal Government's Appropriation Act, 2013. These projects were picked randomly from seven (7) Federal Ministries, Department and Agencies. Percentages of performance for these projects were further calculated, based on line performance, against the total projects tracked during the exercise.

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Under this portion, the Federal Ministry of Science and Technology had **5.6%** of its projects not done, Federal Ministry of Lands, Housing and Urban Development also had **5.6%** of its projects completed, with **5.6%** not done. Further, Federal Ministry of Environment had **5.6%** of its projects not done, with Ministry of Niger Delta Affairs which had **5.6%** of its projects as completed, with **5.6%** of their projects, which were on-going, and **22.2%** were not ascertainable, while **11.1%** were not done.

The Subsidy Reinvestment and Empowerment Programme (SURE-P) projects tracked were observed to have been completed, while that of National Poverty Eradication Programme (NAPEP) was **5.6% completed** and **5.6% not done**, while projects and programmes of the Federal Ministry of Women Affairs were unfortunately, **unascertainable** due to the nature of its projects and programmes.

TABLE 19: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE

TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE								
PROGRAMME/ PROJECT DESCRIPTION			TECHNICAL TRACKING INFORMATION AND DESCRIPTIVE DETAILS					
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
MINISTRY OF HEALTH								
1		Health	The project involves Rehabilitation/Renovation of 31 Nos. Primary Health Care Facilities in 31 LGAs/Renovation of Staff Quarters in Other Health Institutions within Akwa Ibom State.	Akwa Ibom State	500,000,000	Done	Villages like; Ikot Obio Nkan, Ikot Okobo in Nsit Ibom cannot be located within the LGAs paired; while in Ikot Okobo in Nsit Ubium and Mbiabong Etoi Health Centres were not built.	1. Rehabilitation/ Renovation of Building in 31 PHCs in LGAs of AKS, to Include, Health Centres @Itung-Mbang (Done), Amanko-Eastern Obolo (Done), Usung Inyang-Eket (Done), Afaha Ikot Ebak-Essien Udim (Done), Obong Ntak- Etim Ekpo (Done), Edem Ekpat-Efinan (Done), Odoronkit-Esit Eket (Done), Opolom-Ibemo (Done), Obio Edim-Ibesikpo Asutan (Done), Ikpa-Ibiono (Done), Nto Etukudo-Ika (Done), Edien Atai-Ikono (Done), Ikot Esop-
2								

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2.	5	Health	Provision of Perimeter Fencing in 10 Nos. Health Institutions and Training	Akwa Ibom State	200,000,000	Uncompleted	Team could not get information concerning	<p>Ikot Abasi (Done), Abiakpo Ikot Estien- Ikot Ekpene (Done 2010), Odoro Ukwok-Ini (Not Done), Nkim Itu (Not Done), Ebughu- Mbo (Done), Ikot Obio Nkan-Nsit Ibom (No information), Ikot Okobo-Nsit Ibom (No information), Ikot Okobo-Nsit Ubium (No information), Obot Akara (Done), Nung Ikot Usute-Orukamam (Done), Edikor Eyokpa- Udung Uko (Done), Utu Nsekhe-Ukanafun (Done), Udung Ukporo-Uru, Offong (Done), Oruko, Mbiabong Etoi-Uyo (No information), Ekeya- Okobo (No information), Ibiaku Uruan (Not done).</p> <p>2. Renovation of General Hospitals Staff Quarters in AKS (Done, in some General Hospital).</p>	<p>1. Provision of Perimeter Fencing at 8 Nos. Secondary Health Institutions, to Include:</p>
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3	8				Schools in Akwa Ibom State					some of the projects.	Gen. Hospitals Oruko (Not Done), Cottage Hospitals Asong (Done), Ikot Eko Ibon (Not done), Ikot Ekpaw (Done), Ikot Ekpene Odot (Not Done) and Awa (No information). 2. Providing Perimeter Fencing at 2 Nos. Health Institutions, to include; S.O.N.M Anua (Not done) and S.O.N. Ituk Mbang (Not Done).
					Equipping of Staff Clinic at Idongesit Nkanga Secretariat Complex	Akwa Ibom State	5,000,000	Not totally done	None		1. Equipping of Staff Clinic at Idongesit Nkanga Secretariat, with Equipment, such as Couches (Not done), Stretcher (Done), Screen (Done), Trolleys (Not done), Cupboard (Not done), OP Tables (Not done), etc. 2. Construction of Extension, to include, Minor Operation Theatre at the Secretariat's Clinic (Extension- Not done).
4.	9				Provision for Expansion and Upgrading of Facilities in Health Institutions within the State.	Akwa Ibom State	1,400,000,000	Not done	Most of the projects were not done		1. Completion/Equipping of General Hospital Odot and 6 Residential Quarters for Staff (Not done).

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5	11	Health	Supply/Installation of Generating Sets in Health Institutions within Akwa Ibom State.	Akwa Ibom State	30,000,000.00	Not done		<p>2. Completion/Equipping of Cottage Hospital, Ika (Done).</p> <p>3. Completion of Health Centers, Usaka Annang (Done) and Ayadehe- Itu (Not done).</p> <p>4. Upgrading/Reequipping of 7 Nos. Health Centres in the 3 Senatorial Districts to Cottage Hospitals. These Centres are: H/Cs @ Ikot Ekpe (Done), Mbioto 1 (Not done), Mmanyam (Not done), Afaha Obong (Done), Nung Obong Udim (Done), Oma, Oku Iboku (Not done) and Mbak Etoi (Not done).</p> <p>5. Construction of New Buildings for Mammography Machine at General Hospital (Not done), Ukpom Abak (Not done) and Annamamong Okobo.(Not done).</p>
			1. Provision of 40 KVA Generating Sets to Training Schools (Not done).	2. Provision of 1 No. 27 KVA Generator at House Officers Quarters at				

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6	13	Health	Development of Permanent Site for School of Health Technology, Etinan and College of Nursing, Ikot Ekpene.	Akwa Ibom State	160,000,000	Not Done	None	<p>Ediene Ikot Obio Imo, Uyo (Not done).</p> <ol style="list-style-type: none"> 1. Rehabilitation /Renovation of 5 Nos. Staff Quarters for State College of Nursing, Ikot Ekpene (Done). 2. Construction of Administrative Block and 2 Nos. 1 Storey Classrooms Blocks for School of Health Technology, Etinan at the Permanent Site (Not done). 3. Construction of 2 Nos. Storey Classroom Buildings at Central School of Nursing, Ikot Ekpene for the take-off of State College of Nursing in Akwa Ibom State (No new construction – Not done). 4. Take-off Grant for State College of Nursing (CON) Ikot Ekpene (Not done).
7	14	Health	Health Promotion Protection Care and Drug Programme.	Akwa Ibom State	250,000,000	Some BLIs done	None.	<ol style="list-style-type: none"> 1. Free Testing and Treatment of HIV/AIDS cases in AKS /Purchase of Test Kits (Done). 2. Establishment of 3 New

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8	38	Health	Construction of New Hospital in Akwa Ibom State	Akwa Ibom State	10,000,000,000	Done	Only the Specialist Hospital is progressing towards full	<p>Treatment Centres at Oron, Etinan and Ikot Ekpene (Done).</p> <p>3. Training of Health Workers (310 in number) in the State (Done).</p> <p>4. Provision of Free Infant Formula and Cereals to Infants of HIV Positive Mothers (Done).</p> <p>5. Free Food Supplement to People Living with HIV/AIDS in the State (Done).</p> <p>6. Provision of VCCT and Other Services (Done).</p> <p>7. Awareness/Sensitization Campaigns at 31 Nos. LGAs in Akwa Ibom State (Done).</p> <p>8. Monitoring and Evaluation (Done)?</p> <p>9. World Bank Day Celebration (No information).</p> <p>10. Collaboration with ICAP, ADB etc in the State (Done).</p> <p>1. Construction of 1 No Specialist Hospital at Ekit Itam, Uyo (Done).</p> <p>2. Completion/Equipping of 1 No. Cottage Hospital each at</p>
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9	42	Health	Provision of Borehole/ Surface Water Scheme in Health Institutions in AKS.	Akwa Ibom State	25,000,000	Done	None	<p>Ukanafun (Not done), Urua Inyang- Ika (Done), and Eastern Obolo (Not done).</p> <p>3. Construction of 5 Nos. Cottage Hospitals in Ibiono Ibom (Not done), Obot Akara (Not done), Nisit Ibom (Not done), Efiat Mbo (Done) and Ikot Unyia- Mkpai Enin (Done).</p> <p>4. Construction of Health Centre at Mbak Atai (Not done) and Ikpe Annang (Done).</p> <p>5. Environmental Impact Assessment (No information).</p>
								<p>1. Provision/Maintenance of Boreholes/Water Reticulation in 10 Nos. Health institutions in the State, which include: General Hospital, Etinan, Cottage Hospital, Ikot Ekpaw, Cottage Hospital ,Ikot Eko Ibom, CHC, Nio Edino, Cottage Hospital, Mbiaya Uruan, IDH Ikot Ekpene, School of Midwifery, Urua Akpan, School of Health Tech. Etinan and General</p>

										2. Hospital Ikpe Amang. Provision of Community Friendly Water Project- Surface Water at General Hosp. Ikpe Ikot Nkon.
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TABLE 20: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF EDUCATION

MINISTRY OF EDUCATION										
S/N.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS		
1	1	Education	Complete Expansion /Refurbishing of Buildings and Provision of Facilities in Primary and Secondary Schools.	Akwa Ibom State	2,300,000,000	Done	Only 1 out of the 2 projects was done	<p>1. Complete Renovation/ Refurbishing of Buildings and Provision of Facilities in 372 Nos. Secondary and Primary Schools in the State-- 12 Nos. Per LGA (5 Secondary and 7 Primary Schools), including, School Laboratory, Library, Playground, Staff Quarters, Fencing, Provision of Potable Water Electricity, Furbishing of Offices. Electricity, Furnishing of Offices for Principals and Other Senior Staff (Done).</p> <p>2. Provision of 45,000 Nos. Dual Desks for 150 Selected Primary/Secondary Schools. (300 Nos. Desks Per School) (Not done).</p>		

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2	5	Education	Teachers Education/Capacity Building for Staff of Ministry of Education/Parastatals.	Akwa Ibom State	150,000,000	Done	None	<ol style="list-style-type: none"> 1. Training of Staff of Min of Education, including Staff of Parastatals. 2. Training of Nos. 1,000 Secondary School Teachers in Maths, Physics, Chemistry, Biology, and Agric. etc. 3. Overseas Training for Staff of Ministry of Education, its Parastatals and Schools. 4. Training of 1,500 Nos. Primary School Teachers in relevant skills of lesson delivery. 5. Training of 150 Technical School Teachers and Vocational Instructors. 6. Workshop on Building Responsibility in the School Children.
3	10	Education	Special Education Centre, Etiam Etoi, Uyo.	Akwa Ibom State	60,000,000	Done	None	<ol style="list-style-type: none"> 1. Purchase and Provision of Instructional Materials for mentally and physically Challenged Persons (Not done). 2. Perimeter Fencing (Done). 3. Construction of 1 No. Science Block for Biology, Physics, Chemistry and Agric Science (Done). 4. Construction of 2 Nos. Dormitory Blocks for Male and Female Students (Done).

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4	14	Education	Transportation of School Children to/from School.	Akwa Ibom State	200,000,000	Not done	None	<ol style="list-style-type: none"> 5. Purchase of 50 Nos. Double Bunk Beds (Six Spring). 6. Purchase of 100 Nos. Mattresses (6 Springs Vita Foam) (Not done). 7. Annual National Arts and Crafts Exhibition and Competition/Award of Prizes for Persons with Special Needs (Done in 2012/2013). 8. Staff Quarters: Principal and Other Staff (Done). 9. Purchase of 1 Nos. 31 Seater Coaster Bus (Not done).
5		Education	School Feeding Programme (One Meal Per Day Per Child).	Akwa Ibom State		Not Done	None	<ol style="list-style-type: none"> 1. Selection of 200 Pilot Schools across the State with approx. 45,000 Nos. of Children. 2. Award of Contract for Provision of Meals to 45,000 Children. 3. Monitoring of the School Feeding Programme.
6	17	Education	Establishment/ Completion of Model Science	Akwa Ibom State	800,000,000	Done	Only 1 was fully	<ol style="list-style-type: none"> 1. Completion and Opening of Atabrikang Model School (Done).

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7	27	Education	Secondary School/Model Technical Colleges.	Akwa Ibom State	550,000,000	Not Done	completed	<p>2. Completion of Work at 4 Nos. Existing Project Sites at Ekparakwa (No information), Uyo (Done), Ishiet Ekim (Not done) and Ibesikpo Asutan (Done).</p> <p>3. Preliminary Work to Establish 1 No. Model Technical College in AKS (No information).</p>
			College of Arts and Science, Nung Ukim, Ikono.					<p>1. Construction of 2 Nos. Students Hostel (Not done, but there is an old building).</p> <p>2. Perimeter Fencing, Phase 1 (Not done).</p> <p>3. Construction of 3 Nos. Workshops (Not done)</p> <p>4. Construction of 1 No. Administrative Block (Storey Building) with Furnishing (Not done).</p> <p>5. Purchase of Workshop Equipment (Not done)</p> <p>6. Staff Training (No information).</p> <p>7. Accreditation of Programme (No information).</p> <p>8. Purchase of Hospital Equipment (Done).</p>

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8	30								<p>9. Purchase of Library Books (Done).</p> <p>10. Purchase of 5 Nos. Utility Vehicles (Information on this project is still unascertainable)</p> <p>1. Purchase / Supply of Exercise Books and Textbooks for Free Distribution to the Entire School System in the State.</p>
9	33								<p>1. Payment of Subvention to 1146 Primary and 234 Secondary School Heads (N100 and N300 Per Child in Primary and Secondary School respectively).</p>
10	35								<p>1. Maintenance of Campus Internal Road Network.(Not Completed)</p> <p>2. Construction of 1 No Administrative Block.(On-Going)</p> <p>3. Provision and Distribution of Water and Electricity (including, Generating Plant).(Done)</p> <p>4. Provision of Telecommunication and Internet Facilities. (Done)</p> <p>5. Construction of Chemical/Petrol-Chemical Engineering Complex with Equipment (No Information).</p> <p>6. Construction of Mechanical/Materials/Manufacturing Engineering Complex with Equipment</p>

										(Not Done). 7. Construction of 2 Nos. Hostels (for Males and Female- 2 Storeys Each, with Furnishing) (On-going). 8. Construction of 10 Nos. Staff Quarters with Furnishing (Not Done). 9. Construction of Medical Centre with Equipment (Done). 10. Provision of 10 Nos. Utility Vehicles (Done but not up to 10Nos). 11. Accreditation of Programmes (Not Done)?
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TABLE 21: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF SCIENCE & TECHNOLOGY

MINISTRY OF SCIENCE AND TECHNOLOGY									
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS	
11	60	Science and Technology	Ibom Science Park	Akwa Ibom State	1,000,000,000.00	Not done	None	1. Completion of Buildings (On-going). 2. Consultancy/ Supervision (Not done)?. 3. Servicing of ISPC & ISPFZ (Not done?). 4. Landscaping of Science Park (Not done).	

												5. Road Network, Drainage& Installation of Sewage. (Abandoned)
												6. Furnishing and Installation of Facilities. (Abandoned)
												7. Plumbing & Water Supply(Abandoned)
												8. Provision of Electricity. (Not Done)?

TABLE 22: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF WORKS & TRANSPORT

MINISTRY OF WORKS AND TRANSPORT												
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS				
1	E(6)	Ministry of Works	Construction of of Administrative Block/Offices	Akwa Ibom State	1,500,000,000	Done	Only one out of the two projects was done.	1. Design and Construction of Ministry of Works New Office (Done). 2. Building of 50 Nos. Luxury Flats at current Ministry of Works Premises (Not Done).				
2	E(9)	Ministry of Works	Payment of Retention Fee	Akwa Ibom State	1,000,000,000			Payment of Retention Fee on the following Roads: 1. Roads at Block L. Mbiabong Housing Estate, Lyo (Done). 2. Parking Lots on Oron Road (Done). 3. Ibom Dockyard Road (No information). 4. Ikot Nleun – Ikot Okoro Road (Done). 5. Access Road to Agro Ideal				

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3	E(11)	Min. of Transport	Traffic Reflectors/Road Signs/Traffic Lights	Akwa Ibom State	100,000,000	Done	None	<p>Int. Estate and Factory (No information).</p> <p>6. NITEL Round about (Etinan) and Bypass (Not done).</p> <p>7. Nung Udoo-Ibiaku Ishiet-Adadia Beach Market-Iluik Mbang (Done)</p> <p>8. Ibeno-Edor Ekpene Obo Road (Done).</p> <p>9. Abak Urban Roads Lot I, II, III (Done).</p> <p>10. Ikot Abasi Urban Roads 1, 2 (Not done).</p> <p>11. Uyo Urban Roads 3BI, 3C (No information).</p> <p>12. Dualization of Abak Road to Ikot Oku Ikono and Overlay to Abak, Oron Road, Nwaniba (Done).</p> <p>13. Sam Edem Street with Spurs, Lot 2 (Done)</p> <p>14. Ewet Housing Estate Roads (Done)</p> <p>15. Parking Lots on Oron Road (Done), Nwaniba Road (Not done) and Abak Road (Done).</p> <p>16. Ring Road 1 Loop A, B and Service Lanes (Done).</p>	<p>1. Decoration of Roads with Road Marks, Construction of Gantry and Cantilevers in Uyo and Other Cities.</p> <p>2. Purchase/Installation of Cat Eyes in Uyo and Other Cities.</p> <p>3. Purchase and Installation of</p>
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4	E(12)		Min of Transport	Construction of Bus Stops/Parking Lots/Elevated Pedestrian Crossing in Uyo and Other Urban Cities for Public Utilization.	Akwa Ibom State	200,000,000	Not done	None	Traffic Lights in Uyo, Eket, Oron, Etinan, Abak, and Ikot Ekpe. 1. Construction of Bus Stops/Parking Lots in Uyo and Other Urban Cities for Public Utilization. 2. Construction of Elevated Pedestrian Crossing at Min of Works, Min of Transport, AKTC, UNIUYO.
5	E(13)		Min of Transport	Provision of Passengers Waiting Hall.	Akwa Ibom State	50,000,000	Not done	None	1. Construction of Waiting Halls at Mbo and Ikot Abasi LGAs.
6	E(14)		Min of Transport	Re-construction of Landing Jetty and Renovation of Sea Beach at Oron	Akwa Ibom State	200,000,000	Not done	None	1. Reconstruction /Rehabilitation of Facilities at Oron Beach, including Jetty. 2. Removal/Relocation of Sunken M. V. Edop from the Sea. 3. Construction of a New Waiting Hall & Landscaping.
7	E(15)		Min of Transport	Provision of Facilities for Safe Landing and Take-off of Marine Transport Vehicles in the State.	Akwa Ibom State	1,000,000,000	Not done	Still the Old Jetty, no new one was constructed. No embankment was done.	1. Construction of Landing Jetties at Ibaka, Ikot Abasi, and Ibeno. 2. Construction of Beach Embankment at Mbo, Ibeno and Iko Okorette in Eastern Obolo.

TABLE 23: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF SPECIAL DUTIES

MINISTRY OF SPECIAL DUTIES								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
8	E(22)	Ministry of Special Duties	Airport Project	Akwa Ibom State	15,000,000,000	Some BLIs are done	None	<ol style="list-style-type: none"> 1. Construction of 2nd Parallel Runway, Taxi way and Passenger Terminal Building (Done). 2. Provision of Airport Utilities (Done). 3. Construction of Refrigeration Facility for Air Cargo Warehouse (Not done). 4. Landscaping of the Airport, including the entrance (Done). 5. Purchase of Furniture Equipment and Utility Vehicles for AKIA and IADC (Done). 6. Staff Training (Done).

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													7. Airport Host Community Development (Not done). 8. Construction of VIP Hangers (Done).
9	E(23)		Ministry of Special Duties	Development of Air Transportation Route for Akwa Ibom International Airport.	Akwa Ibom State	1,000,000,000	Done	None	1. Development of Air Transportation Route for Akwa Ibom International Airport.				
10	E(24)		Ministry of Special Duties	Establishment of Ibom Airline	Akwa Ibom State	1,000,000,000	Not done	None	1. For Establishment of / Operations of Ibom Airline.				
11	E(25)		Ministry of Special Duties	Capacity Building and Staff Development.	Akwa Ibom State	700,000,000	Done	None	1. Overseas and Local Training of Ibom Airport Staff.				
12	E(26)		Ministry of Special Duties	Purchase of Airport Utility Vehicles.	Akwa Ibom State	70,000,000	Done	None	Purchase of the following vehicles: 1. 2 Nos. SUV 2. 9Nos. Toyota Hilux 3. 2 Nos. Toyota Corolla 4. 2 Nos. Toyota Hiace 5. 2 Nos. Coaster Bus				

TABLE 24: CAPITAL PROJECTS SELECTED FROM NDDC APPROVED BUDGET OF 2013

CAPITAL PROJECTS SELECTED FROM NDDC APPROVED BUDGET 2013								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME	LOCATION	ALLOCATION IN BUDGET	LEVEL OF COMPLETION	KTC	COMIX REMARKS

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1	117	Road Bridges	/	DESCRIPTION Construction of Mercy Hospital Road, Abak 10 Miles – 15 Km	Abak		(2013) 34,115,302.76	Done	None	Project has been done			
2	118	Roads/ Bridges		Construction of Akpa Utong-Idoro Road.	Akpa Utong- Idoro road		31,919,130.25	Done	None	Project has been done			
3	123	Roads/ Bridges		Construction of Mbiabong Etoi Road	Uyo		33,915,000.00	Done	None	Project has been done			
4	127	Roads/ Bridges		Construction of Nwaniba/Nsukara Offlot Road	Uyo		7,212,065.80	Done	None	Project has been done			
5	138	Roads/ Bridges		Renovation of Wellington Bassey Barracks and 5Km Road Repairs-Abak	Abak		37,500,000.00	Done	None	Project has been done			
6	139	Roads/ Bridges		Rehabilitation and Construction of Utang Road	Utang		44,667,466.00	Done	None	Project has been done			
7	151	Roads/ Bridges		Post Office Lutheran Sch. Road	Nwaniba/Uruan		53,618,697.00	Done	None	Project has been done			
8	158	Roads/ Bridges		Construction of Smith Close, Ikot Ekpene	Smith Close		40,000,000.00	Done	None	project has been done			
9	160	Roads/ Bridges		Construction of Mbiakong Road, Mbiakong	Mbiakong		78,068,642.70	On-going	None	Project was on-going			

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10	161	Roads/ Bridges	Construction of NYSC Camp Road	Nsit-Atai	60,000,000.40	Done	None	Project has been done
11	174	Roads/ Bridges	Construction of School of Nursing Road / Walkway with Spur to Essien Nton Road	Ikot Ekpene	84,779,000.00	On-going	None	The School of Nursing segment has been tarred without walkway. But Essien Nton segment is still on-going
12	192	Roads/ Bridges	Construction of Emco Lane, Uyo, Phase 1	Uyo	33,396,330.00	Done	None	Project has been done
13	209	Roads/ Bridges	Construction of Mma Teacher Akpasak Road, Off Ifa Ikot Obong Road	Ifa Atai Etoi	100,000,000.00	Not Done	None	Project has not been done
14	231	Roads/ Bridges	Construction of Interlocking Concrete Road 0.9Km with Concrete Side Drains at Deeper Life Avenue, Off PHCN Oron Road or All Stars Club House.	Oron	32,700,000.00	Not Done	None	Project has not been done
15	233	Roads/ Bridges	Construction of Ikot Ekwere Ndukpoise Road.	Ikot Ekwere	270,390,547.40	Done	None	Project has been done
16	247	Roads/ Bridges	Construction of Internal Roads	Oku Iboku	127,500,000.00	On-going	None	Project was still on- going.
17	253	Roads/ Bridges	Bassey Isoh Road, off Aka Ifem Road	Bassey Isoh	30,750,000.00	Not Done	None	Project has not been done.

18	261	Roads/ Bridges	Construction of Internal Road at Obong Itam, Enobong Nkang	Obong Itam	45,000,000,.00	Not Done	None	Project has not been done.
19	279	Roads/ Bridges	Construction of Ikono Street	Uyo	100,000,000.00	Done	None	Project has been done

TABLE 25: PROJECTS SELECTED FROM FEDERAL GOVERNMENT APPROVED BUDGET OF 2013

PROJECTS SELECTED FROM FEDERAL GOVERNMENT APPROVED BUDGET 2013								
FEDERAL MINISTRY OF SCIENCE AND TECHNOLOGY								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
	23020118		Construction/ Provision of Infrastructure		5,101,968,247			
			New Projects		5,101,968,247			
1			Solar Street Lights at Etim Ekpo LGA, Akwa Ibom		8,020,000	Not done	None	There are four solar lights at the Bridge.
FEDERAL MINISTRY OF WORKS								
	23030113		Rehabilitation/ Repairs – Roads		10,370,541,970			
			On-going Projects		10,370,541,970			
2			General Repairs and Pavement Strengthening (Overlay) of Umuhia-Ariam-Ikot Ekpene Road in Abia/Akwa Ibom State		330,719,626	Not done	None	

3			Maintenance of Old Itu Road Mbong- Ndiya- Ibiaku axis Ikot Ekpene Road in Akwa Ibom State	51,329,575	Not done	None
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TABLE 26: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
	23020103		Construction/ Provision of Electricity		7,440,123,519			
			MDG Project: On-Going		275,000,000			
4			Construction of ICT Centre at Etim Ikpo, Etim Ekpo LGA, Akwa Ibom State		24,000,000	Not done	None	
5			Construction of Community Centre at Nko Ididep, Ibiono Ibom LGA, Akwa Ibom East Senatorial District		20,000,000	Done	None	

TABLE 27: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF ENVIRONMENT

MINISTRY OF ENVIRONMENT								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
6			Drainage and Erosion Control at St. Luke's Lutheran School, Ibiaku Itam, Itu LGA, Akwa Ibom State		100,000,000	Not Done	None	

TABLE 28: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE – MINISTRY OF NIGER DELTA AFFAIRS

MINISTRY OF NIGER DELTA AFFAIRS								
	23020105		Construction/ Provision of Water Facilities		543,992,905			
			On-going Projects		543,992,905			
7			Idoro-Eaten- Itam Water Project, Akwa Ibom		100,000,000			The site cannot be located at Itam and within Idoro

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8				Water Reticulation at Mkpohoeto Market, Ikot Udom, Ika LGA, Akwa Ibom State	10,000,000	Not done	None	
	23020113			Construction/ Provision of Agricultural Facilities	1,937,799,483			
				On-going Projects	1,937,799,483			
9				Establishment of Pilot Industrial Park in Akwa Ibom State	310,000,000	Not done	None	
	23020114			Construction/ Provision of Roads	47,374,589,909			
				On-going Projects	47,374,589,909			
10				Construction of Mbak Atai- Ikot Ntu-Mkpeti – Okuiboku Road in Itu Akwa Ibom State	5,000			At site grading stage (Ongoing)
11				Odoro Nkit Okposio Road, Akwa Ibom State	2,000,000,000			Cannot be located
12				Uyo-Afaha Nkan-Ibiaku Ntokopo-Edem Urua with Spur in Ikon LGA, Akwa Ibom State	5,800,000	Done	None	

	23040102			Erosion & Flood Control		1,804,481,5,584			
13				On-going Projects Remediation and Rehabilitation of Oil Impacted Site at Stubbs Creek, Eket, Akwa Ibom State		1,804,481,5,584 20,000,000			Could not be located
14				Land Reclamation at Ibakang Nsit- Ikot Ekpo- Unyehe Road, Nsit Atai LGA, Akwa Ibom State		302,581,584			There is no information

TABLE 29: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE - SURE P, NAPEP

SURE-P									
1				Augmentation for East-West Road (Section I- IV)		42,270,000,000			
15				Dualization of East West Road (Section IV) (Eket-Oron) 51Km		4,000,000,000		Work has commenced	None
NATIONAL POVERTY ERADICATION PROGRAMME (NAPEP)									

	23020118		Construction/ Provision of Infrastructure		7,176,151,199				
			New Projects		7,176,151,199				
16			Provision of 150 Nos. Sewing Machines for Women Empowerment in Uyo Fed. Constituency, Akwa Ibom State		25,000,000		Not done		
17			Provision of 65 Nos. Keke NAPEP for Youth Empowerment in Uyo Fed. Constituency, Akwa Ibom State		25,000,000		Done		

TABLE 30: TRACKED PROJECTS TEMPLATE FOR AKWA IBOM STATE - MINISTRY OF WOMEN AFFAIRS

MINISTRY OF WOMEN AFFAIRS								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
	23030102		Rehabilitation/ Repairs of Office Buildings		408,693,271			

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18					408,693,271				Project was unascertainable during our visit.	Unascertainable
19					70,000,000				Project was unascertainable.	Unascertainable
20					80,000,000				Project was unascertainable.	Unascertainable

Chapter 8: Projects Tracked for Bayelsa State

The chart below shows projects which were randomly selected and tracked from the NDDC Capital Budget 2013, Bayelsa State Government Budget 2013, and Federal Government of Nigeria's Appropriation Act, 2013. A total of one hundred (100) projects were tracked during the exercise. The chart shows that **25%** of the projects were selected from the Budget of the NDDC, **26%** were from the Federal Budget, while **49%** were from the Bayelsa State Government Budget 2013, as it all affects Bayelsa State in that fiscal year.

FIGURE 74: DISTRIBUTION (BY %) OF ALL PROJECTS TRACKED IN BAYELSA STATE

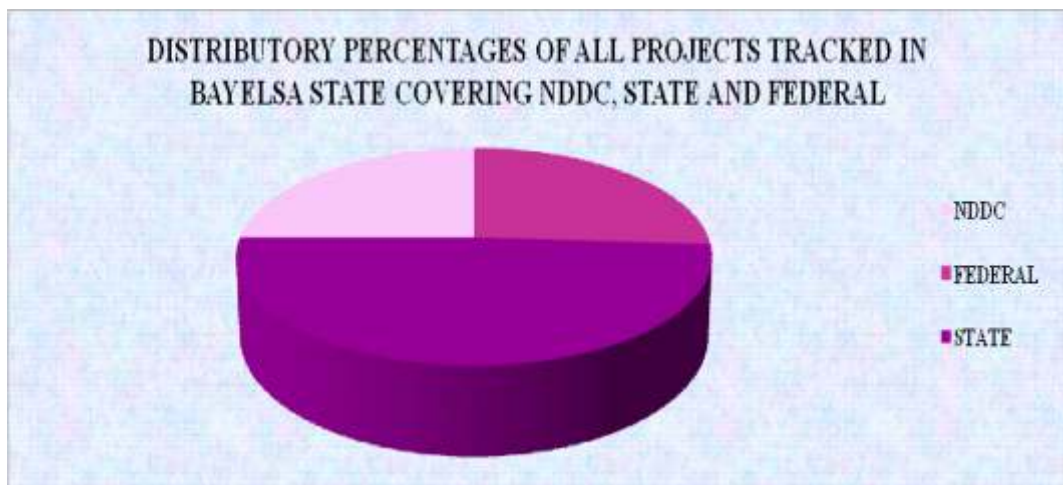
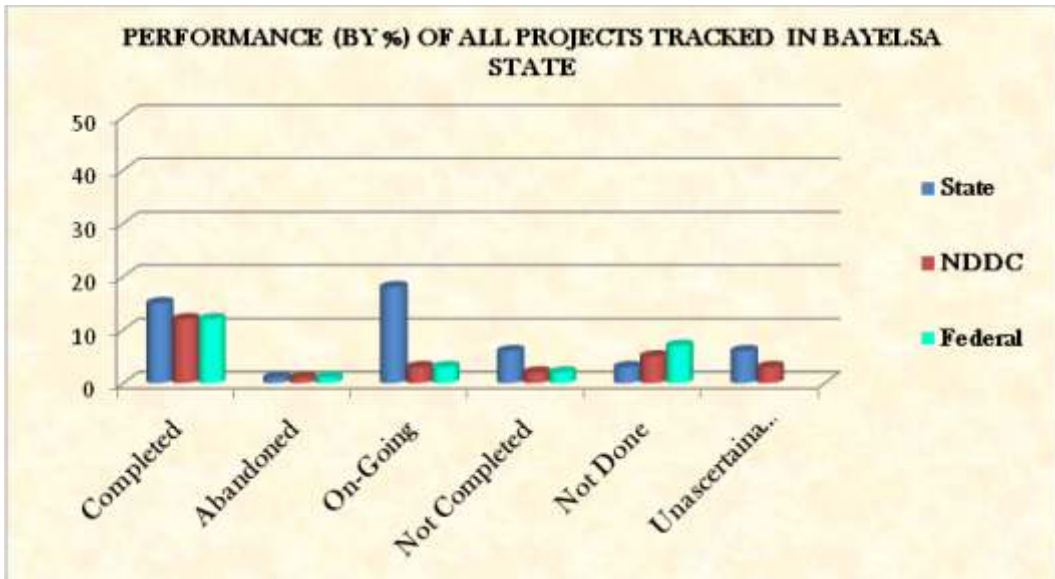


TABLE 31: PERFORMANCE OF ALL PROJECTS TRACKED IN BAYELSA STATE FOR FY 2013

	State	Federal	NDDC	TOTAL
Completed	15	12	12	39
Abandoned	1	1	1	3
On-Going	18	3	3	24
Not Completed	6	2	2	10
Not Done	3	5	7	15
Unascertainable	6	3		9
TOTAL	49	26	25	100

FIGURE 75: PERFORMANCE (BY %) OF ALL PROJECTS TRACKED IN BAYELSA



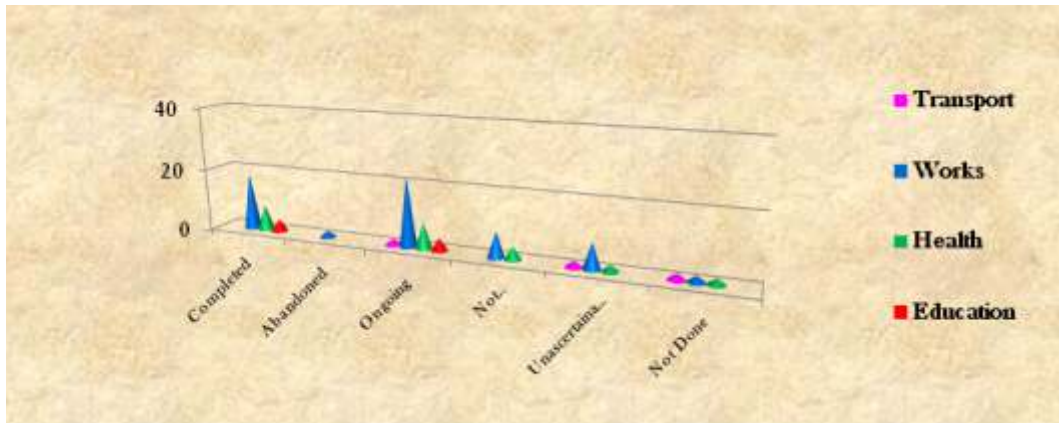
The chart above shows comparative ratings of all projects tracked across three (3) different implementing organs, being; the Federal Government, the NDDC, and the Bayelsa State Government's 2013 Budget. It shows differential levels of indicators of **completed**, **abandoned**, **on-going**, **not completed**, **not done** and **unascertainable** levels of projects' statuses. These figures were arrived at, by computing all tracked projects against individual category of projects tracked.

Thus, percentages of **completed** projects from the Federal Budget stood at **12%**, NDDC **12%**, and **15%** from the Budget of Bayelsa State Government. **Abandoned** projects found during the tracking of these selected projects stood at **1%** for Federal, State and NDDC respectively. However, these indicators do not in any way try to portray a judgement concerning the general performance of each of these agencies' total budget for year 2013. Rather, it shows the performances of the projects randomly selected and tracked during the exercise by the team. The indicators provided here cannot therefore, be used to holistically judge each of the agency's performance for that fiscal year, except, entire capital envelopes of these agencies are tracked and evaluated for an empirical judgement. This clarity is necessary, as it is unethical in budget work to present data and information incorrectly to mislead the public.

Furthermore, projects, which were **on-going** showed the State's projects which stood at **18%**, NDDC **3 %** and Federal **3%**. **Unascertainable** projects for the State stood at **6%**, while that of the NDDC was at **3%**. Under projects which were **not completed**, such were

found to be **6%** for State Government, **2%** for Federal Government and **2%** for NDDC. Similarly, our team saw some projects which were **not done** during the tracking exercise. Such were found to be **3%** for State projects, **5%** for NDDC and **7%** for Federal projects.

FIGURE 76: PERFORMANCE INDICATORS OF STATE PROJECTS TRACKED FROM BAYELSA STATE 2013 BUDGET



As previously stated, forty-nine (49) projects were tracked from the Bayelsa State Government Budget 2013. The chart above shows performance indicators for these projects based on the four sectors. We decided to separate transport from works for the sake of making the indicators unambiguous:

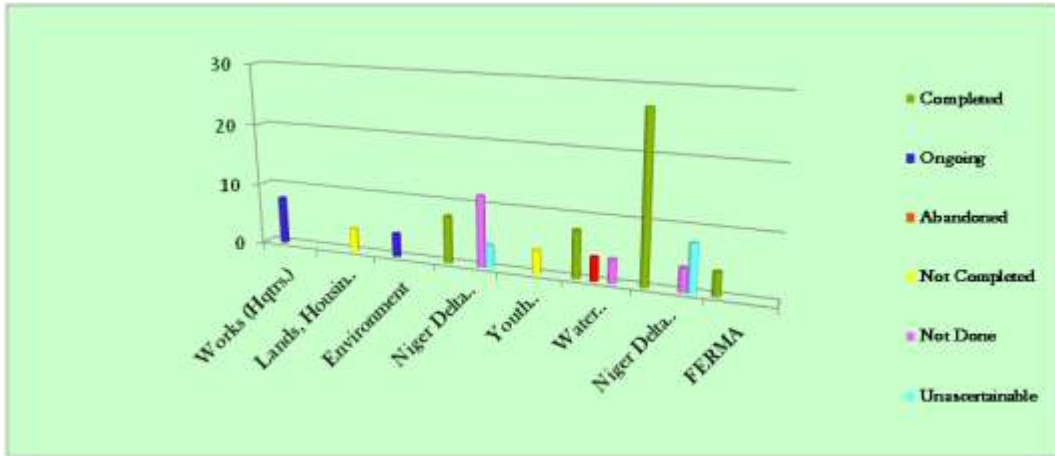
Works- had completed projects standing at **18.4%**, abandoned at **2%**, on-going at **22.4%**, not completed at **8.2%**, unascertainable at **8.2%**, with **2.2%** representing projects **not done**.

Education sector projects tracked had completed projects at **4%** with **on- going**, which stood at **4%**.

Health sector projects which we rated as **completed** were at **8.2%**; **On-going** stood at **8.2%**, not completed were **4%**, with **unascertainable** and **not done** standing at **2%** respectively.

A few projects from the Transport sector were also tracked. Such were found to be at **2% ongoing**, and **2%** as **unascertainable**, while another **2%** were not done.

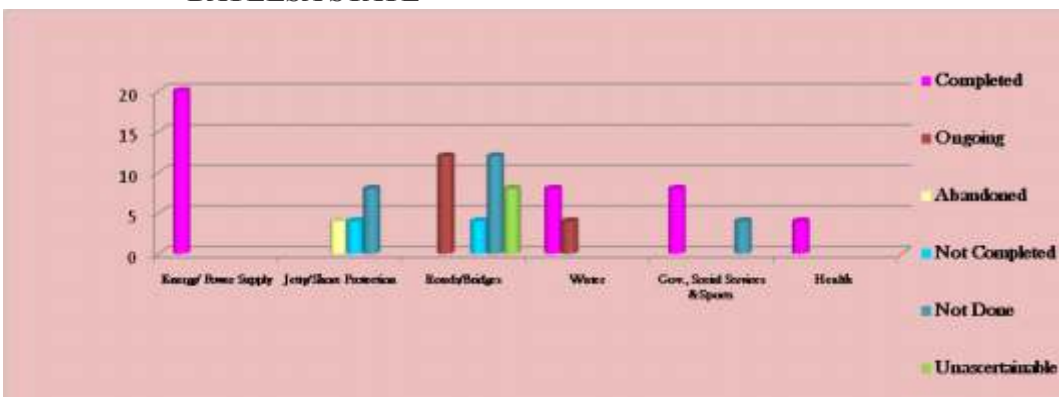
FIGURE 77: PERFORMANCE OF FEDERAL MDAs PROJECTS TRACKED FOR YEAR 2013 IN BAYELSA STATE



Twenty six projects were tracked from the Federal Government's Appropriation's Act, 2013 for Bayelsa State. These were Federal projects selected from various MDAs of the Federal Government. Some of the Federal MDAs were: Federal Ministry of Works, Federal Ministry of Lands, Housing & Urban Development, Federal Ministry of Environment, Federal Ministry of Niger Delta Affairs, Federal Ministry of Youth Development, and Federal Ministry of Water Resources. Others covered were: Niger Delta River Basin & Development Authority (NDBRBDA) and Federal Road Maintenance Agency (FERMA).

Indicators lifted across the field for these Federal agencies projects were as follows: **completed** projects from the Ministry of Niger Delta Affairs were **7.7%**, **unascertainable** projects under this Ministry were **3.8%**, while **11.5%** of this Ministry's projects were **not done**. Some projects tracked, for example, under the Federal Ministry of Works, were still **on-going** and were found to be **7.7%**. Similarly, some projects tracked under the Federal Ministry of Environment were still **on-going** and found to be at **3.8%**.

FIGURE 78: SELECTED NDDC 2013 PROJECTS PERFORMANCE IN BAYELSA STATE



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This chart illustrates the performance of all NDDC projects that were tracked in Bayelsa State. Twenty-five (25) of these projects are projects tracked from different sectors and were met at various performance levels. For example; Energy and Power Supply sector projects had **20%** completion rate when calculated against the total number of NDDC projects tracked in Bayelsa State. The same method was applied in getting indicators for other sectors. Accordingly, Jetty/Shore Protection projects had **4% abandoned**, **4%** were **not completed**, while **8%** were **unascertainable**. On Roads and Bridges, **12%** of its projects were found to be **on-going**, **4%** were **not completed**, even as **12%** were **not done** and **8%** were **unascertainable**. Further on NDDC's performance indicators for Bayelsa State, Water sector had **4%** of the tracked projects as **on-going**, while **8%** of the projects tracked were **completed**. Equally, Governance, Social Services and Sports, had **8%** of the projects tracked as **completed**, with **4%** **not done**. More so, **4%** of the projects tracked were under the Health sector, which were found to be **completed**.

TABLE 32: PROJECTS TRACKED FROM BAYELSA STATE BUDGET 2013 - MINISTRY OF TRANSPORT

MINISTRY OF TRANSPORT							
S/N	SUB-HEAD	TITLE PROJECT/DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2013	APPROVED ESTIMATE 2012	ACTUAL EXPENDITURE UP TO JUNE 2012	COMIX REMARKS	
1	3	Construction of Bayelsa Airport	2,500,000,000.00	1,200,000,000		The Bayelsa State Airport is under construction	
2	8	Maritime Academy	200,000,000.00	300,000,000		Not constructed	
3	11	Construction of 25 Nos. Neighbourhood Parks in Yenegoa	400,000,000.00			Only one Neighbourhood Park was seen by the team at Okaka and it has been abandoned.	

TABLE 33: PROJECTS TRACKED FROM BAYELSA STATE BUDGET 2013 - MINISTRY OF WORKS

MINISTRY OF WORKS						
S/N	SUB-HEAD	TITLE OF PROJECT/DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2013	APPROVED ESTIMATE 2012	ACTUAL EXPENDITURE UP TO JUNE 2012	COMIX REMARKS
1	1a	Dualization of Isaac Boro Road	2,145,489,143.52	2,000,000,000		Dualisation done but not fully completed.
2	1c	Upgrading of Swali-Harbor Road	429,097,828.70			Upgrading was done, though not completed.
3	1d	Dualisation of Azikoro Road	429,097,828.70	1,000,000,000		Dualisation done completely
4	1e	Dualisation of Opolo-Sani Abacha Road Yenegoa	429,097,828.70	1,200,000,000		Dualisation done completely
5	1f	Edepie-Tombia Road	429,097,828.70	3,000,000,000		Edepie-Tombia Road is fully constructed
6	1g	Access Road to Civil Servants Training Institute	520,000,000.00	100,000,000		Project could not be traced. After the demolition of the former one, none had been built yet.
7	1h	Construction of Kaima-Boro Town Link Road	429,097,828.70	1,000,000,000		Done and is completed
8	2	Construction of High Profile Road	3,858,195,657.40	2,000,000,000		High Profile Road is under construction
9	3	Construction of Outer Ring Road-Imiringi-Ogbia Road		700,000,000		Yes, the ring road is under construction, taking off from Igbogene through Imiringi, Ogbia, Opolo, Edepie, but work has stopped at the time of the

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10	3a	Construction of Outer Ring Road Project, Yenegoa	750,000,000.00	800,000,000		team's visit. The Ring Road project is under construction in the state capital. However, work has stopped as at the time of compilation of this report
11	3b	Dualisation of Opolo-Outer Ring Road Project Yenegoa	750,000,000.00	500,000,000		Same report above in project 3a is applicable to project 3b. Under construction.
12	3c	Dualisation of Edepte-Outer Ring Road Project Yenegoa	500,000,000.00	500,000,000		Same report above in project 3a and b is applicable to this 3c. Under construction.
13	3d	Dualisation of Igbogene-Sani Abacha Road	858,195,657.41			Igbogene Sani Abacha Road is constructed.
14	3e	Dualisation of Igbone-Glory Drive Road	858,195,657.41			Igbogene Glory Drive Road has been dualized but not fully completed.
15	3g	Expansion of Eradiri Road	960,000,000.00			No information
16	3h	Construction of AIT Bypass	2,500,000,000.00			AIT Bypass is under construction
17	4	Construction of Unity Bridge, Nembe	214,548,914.35	700,000,000		Project abandoned, communal effort was partially made for temporary use
18	5	Glory Drive Phase II	858,195,657.40	4,000,000,000		Glory Drive, Phase II project is under construction but presently is stopped.
19	9	Construction of Flyovers	4,000,000,000.00			One Flyover completely constructed, awaiting

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20	20	Construction of NYSC Orientation Camp	490,000,000.00				commissioning This project is about 85% completed
21	17	Construction of Tourist Island Road	643,646,743.00				Tourist Island Road is constructed
22	18	Construction of Tourist Island Bridge	429,097,828.00				On the Tourist Island Bridge, the team could not see such project. But a building is under construction at the water front.
23	19	Construction of FOB Landing Jetty at Egweama	171,639,131.48				FOB Landing Jetty is constructed and is in use
24	20	Construction of Ijaw National Centre	128,729,348.61				Ijaw National Centre is constructed and is in use. (Aka Ijaw House) at the State Capital
25	21	Construction of Works Yard Yenegoa	214,548,914.35				Project is under construction
26	25	Construction of Army/Navy Forward Base at Agge	300,368,480.00				Our Team is aware of the project but it has not started when we visited the project site.
27	26	Construction of Christian Centre	1,000,000,000.00				Christian Centre is under construction
28	28	Construction of Hand of God Monument	214,548,914.35				Under construction
29	31	Construction of Boro Center	107,274,457.00				Boro Centre has been constructed but not fully yet.

30	33	Relocation of Liama Community	128,729,348.61			No information
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TABLE 34: PROJECTS TRACKED FROM BAYELSA STATE BUDGET 2013 - MINISTRY OF EDUCATION

EDUCATION						
S/N	SUBHEAD	TITLE OF PROJECT/DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2013	APPROVED ESTIMATE 2012	ACTUAL EXPENDITURE UP TO JUNE 2012	COMIX COMMENTS
1	26	Fencing of Primary/ Secondary Schools	500,000,000.00	200,000,000.00		Fencing of Primary and Secondary Schools done in some of the schools.
2	37	Development of Facilities in Bayelsa State College of Education	1,200,000,000.00	322,900,000.00		Development of Bayelsa State College of Education Facilities was done but has not been completed.
3	38	Infrastructural Development of Niger Delta University.	1,000,000,000.00	740,000,000.00		Niger Delta University infrastructural development is at moderate level
4	39	Construction of National Open University Center Azikoro.	25,000,000.00	75,000,000.00		National Open University has not been constructed since the demolition of the former one.

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5	41	Establishment of BYCAS at Elebele	100,000,000.00	500,000,000.00	BYCAS has been established at Elebele
6	43	Bayelsa Readers Project.	100,000,000.00		Team could not trace this project. All efforts to trace it proved aborted.
7	65	Construction of Model Secondary Schools.	7,049,294,803.00		These projects were done in all the constituencies in the state. Some are completed, while some are still under construction.
8	67	Technical College, Aleibiri	375,000,000.00	250,000,000.00	There is a building to that effect but project is still under construction.
9	68	Teachers Training Institute Bulou-Orua	800,000,000.00	1,000,000,000.00	When we visited project site, we understood that the site was cleared earlier but has been covered with grasses. So project has started.
10	70	Construction of Special Model Schools.	2,243,862,111.50	3,199,992,000.00	Special Model Schools have been constructed
11	71	Free Compulsory Primary/Secondary School Education Program	2,000,000,000.00	4,590,000,000.00	Free Compulsory P/S Education is on-going
12	72	Home Economics Center at St. JGS Amarata	50,000,000.00	11,700,000.00	Constructed and is in use

TABLE 35: PROJECTS TRACKED FROM BAYELSA STATE BUDGET 2013 - MINISTRY OF HEALTH

HEALTH						
S/N	SUB-HEAD	TITLE OF PROJECT/DETAILS OF EXPENDITURE	APPROVED ESTIMATE 2013	APPROVED ESTIMATE 2012	ACTUAL EXPENDITURE UPTO JUNE 2012	COMIX REMARKS
1	1	Chief Melford Okilo Memorial Hospital Yenegoa	969,967,418.00	1,400,000,000.00		Construction has been done, with interior work almost at completion, but implementation/main clinical work yet to start.
2	14	School of Nursing & Midwifery, Tombia	439,532,582.00	200,000,000.00		School of Nursing & Midwifery is established and academic activities was on-going
3	16	Renovation of Bayelsa State Drug Distribution Center		200,000,000.00		Renovation of Bayelsa State Drug Distribution Centre has been done

4	31	Construction of Psychiatric Hospital	200,000,000.00	200,000,000.00	200,000,000.00	It has been constructed inside Federal Medical Centre's premises.
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TABLE 36: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE FEDERAL MINISTRY OF WORKS (MAIN MINISTRY)

FEDERAL MINISTRY OF WORKS							
MAIN MINISTRY							
S/N	CODE	LINE ITEM	2013 APPROPRIATION AMOUNT (N)	2013 AMMENDMENT AMOUNT (N)	VARIANCE AMOUNT (N)	CATEGORY I, II OR III	COMIX COMMENT
1		Construction of Yenegwe-Okaki-Kolo-Nembe-Brass Road C/No. 5990	2,000,000,000	2,500,000,000	500,000,000	II	Project is under construction
2		Ogbia-Oloibiri-Sabatoru-Okokokiri-Nembe Road and Bridges- (40km) in Bayelsa State	160,000,000	15,000,000	-145,000,000	III	Under construction

TABLE 37: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE FEDERAL ROAD MAINTENANCE AGENCY

FEDERAL MINISTRY OF WORKS							
FEDERAL ROAD MAINTENANCE AGENCY							
S/N	CODE	LINE ITEM	2013 APPROPRIATION AMOUNT (N)	2013 AMMENDMENT AMOUNT (N)	VARIANCE AMOUNT (N)	CATEGORY I, II OR III	COMIX COMMENT
	23030113	Rehabilitation/ Repairs – Roads	22,304,141,970	10,370,541,970	-11,933,600,000		
		On-going Projects	20,292,341,970	10,370,541,970	-9,921,800,000		
3		Special Repairs of Critical Failed Sections of Mbiama- Yenagoa Road in Bayelsa State	178,920,890	178,920,890	0	I	Project is duly done and is completed

TABLE 38: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE- MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT

MINISTRY OF LANDS, HOUSING AND URBAN DEVELOPMENT							
S/N	CODE	LINE ITEM	2013 APPROPRIATION AMOUNT (N)	2013 AMMENDMENT AMOUNT (N)	VARIANCE AMOUNT (N)	CATEGORY I, II OR III	COMIX COMMENT
	23020103	Construction/ Provision of Electricity	10,533,223,519	7,440,123,519	-3,093,100,000		
		MDG Project: On-going	347,600,000	275,000,000	-72,600,000		
4		Provision of Solar Street Light at Ologoghi/ Amurekeni Communities, Bayelsa State	50,000,000	50,000,000	0	III	Solar Street Light has been provided in Amurekeni and is in use. The people are complaining of distance placement of the poles. But in Ologoghi, Solar Street Light has not been provided.

TABLE 39: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE – FEDERAL MINISTRY OF ENVIRONMENT

NAME OF MINISTRY:		FEDERAL MINISTRY OF ENVIRONMENT					
MINISTRY'S CODE:		0535001001					
NAME OF INSTITUTION:		FEDERAL MINISTRY OF ENVIRONMENT					
INSTITUTION'S CODE:		0535001001					
S/N	CODE	LINE ITEM	2013 APPROPRIATION AMOUNT (N)	2013 AMMENDMENT AMOUNT (N)	VARIANCE AMOUNT (N)	CATEGORY I, II OR III	COMIX COMMENT
	23040102	EROSION AND FLOOD CONTROL	3,931,668,346	5,955,503,055	2,023,834,709		
		On-going Projects	3,931,668,346	5,955,503,055	2,023,834,709		
5		Dredging, Channelization and Embankment Protection Works at Otuoke Township, Bayelsa State	33,900,278	83,900,278	50,000,000	II	This project is under construction as at the time that we visited.

TABLE 40: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE MINISTRY OF NIGER DELTA AFFAIRS (MAIN MINISTRY)

NAME OF MINISTRY: MINISTRY'S CODE: NAME OF INSTITUTION: INSTITUTION'S CODE:		MINISTRY OF NIGER DELTA AFFAIRS 0451001 MAIN MINISTRY 0451001					
S/N	CODE	LINE ITEM	2013 APPROPRIATION AMOUNT (N)	2013 AMMENDMENT AMOUNT (N)	VARIANCE AMOUNT (N)	CATEGORY I, II or III	COMIX COMMENT
	23020105	Construction/ Provision of Water Facilities	543,992,905	543,992,905	0		
		On-going Projects	543,992,905	543,992,905	0		
6		Water Project, Otueke, Bayelsa State	10,000,000	10,000,000	0	I	Constructed and is use.
7		Dredging of Waterways: Dredging of Nun River from Bifurcation (Onya) to Nembe, 156km (Design and Construction)	5,000,000	5,000,000	0	I	Such project has not taken place in Nun River and Nembe, but took place at River Niger.
	23020113	Construction/ Provision of Agricultural Facilities	1,937,799,483	1,937,799,483	0		

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8	On-going Projects	1,937,799,483	1,937,799,483	0	0	I	0	I	Construction completed. Sited at Ebedebiri in Sagbama L.G.A.
	Construction of Cassava Processing Plant, Sagbama/Ekeremor Federal Constituency, Bayelsa State	100,000,000	100,000,000	0	0	I	0	I	Not constructed
9	Construction of Cassava Processing Plant, Yenagoa/Kolokuma/Opokuma Federal Constituency, Bayelsa State	200,000,000	200,000,000	0	0	I	0	I	Not constructed
10	Construction of Cassava Processing Plants, Southern Ijaw Fed. Constituency, Bayelsa State	100,000,000	100,000,000	0	0	II	0	II	Not constructed
11	Contract for the Construction and Supervision of Emakalaka-Akepelai Road, Bayelsa	1,000,000,000	1,000,000,000	0	0	II	0	II	This project cannot be traced.

TABLE 41: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE – FEDERAL MINISTRY OF YOUTH DEVELOPMENT (MAIN MINISTRY)

NAME OF MINISTRY: MINISTRY'S CODE:		FEDERAL MINISTRY OF YOUTH DEVELOPMENT						
NAME OF INSTITUTION: INSTITUTION'S CODE:		MAIN MINISTRY 0513001001		LOCATION			AMOUNT (=N)	COMIX COMMENT
S/N	CODE	LINE ITEM	ZONE	STATE	LGA			
	23020118	Construction/ Provision of Infrastructure					5,625,918,990	
		On-going Projects					3,733,318,990	
12		Youth Development Centre- Odi	SS	Bayelsa	Odi		85,300,000	This project has been constructed as at the last time our team visited. However, it was not in use

TABLE 42: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE- FEDERAL MINISTRY OF WATER RESOURCES (HQTRS)

NAME OF MINISTRY: MINISTRY'S CODE:		FEDERAL MINISTRY OF WATER RESOURCES					
NAME OF INSTITUTION:		FEDERAL MINISTRY OF WATER RESOURCES - HQTRS					
INSTITUTION'S CODE:		0252001001					
S/N	CODE	LINE ITEM	LOCATION			AMOUNT (=N=)	COMIX COMMENT
			ZONE	STATE	LGA		
	23020105	Construction/ Provision of Water Facilities				22,780,631,529	
		On-going Projects				22,780,631,529	
13		Construction of Drainage and Land Reclamation Structures in Otuoke	South- South	Bayelsa		400,000,000	Constructed.
14		Construction of Drainage and Land Reclamation Structures in Pereamabiri	South-South	Bayelsa		200,000,000	This project has not been constructed
15		Construction of Central Ogbia Regional Water Project	South-South	Bayelsa		1,287,000,000	Regional Water Project has been constructed.
16		Silga Water Supply Scheme	South-South	Bayelsa		300,000,000	There is water project but it is not working.

TABLE 43: PROJECTS EXTRACTED FROM 2013 FEDERAL BUDGET FOR TRACKING IN BAYELSA STATE- FEDERAL MINISTRY OF WATER RESOURCES (NIGER DELTA RBDA)

NAME OF MINISTRY:		FEDERAL MINISTRY OF WATER RESOURCES					
MINISTRY'S CODE:		NIGER DELTA RBDA					
NAME OF INSTITUTION:		0252044001					
INSTITUTION'S CODE:		0252044001					
S/N	CODE	LINE ITEM	LOCATION			AMOUNT (₦N)	COMIX COMMENT
			ZONE	STATE	LGA		
	23010127	Purchase of Agricultural Equipment				60,000,000	
		On-going Projects				60,000,000	
17		Sabagria Water Reticulation Project	South- South	Bayelsa	Kokkuma/ Opokuma LGA	40,000,000.00	Done and is in use.
18		Procurement and Installation of Water Treatment Systems in 17 Communities, including Ebedebiri, Aleibiri, Isampou, Tamoghene, Anglabiri, Obriagbene, Agbere, Odoni, Modu-Zion, Monotic- Zion, Toru-Angalabiri, Bolo-Orua, Toru-Orua, Amabolu, Tamiegbe, Azagbene and Torughbene		Bayelsa		200,000,000.00	Team could not reach all these communities, but more than half of them were visited. But could not find these projects as at the time when our team visited.
19		Provision and Installation of Solar Light in Sagbama: Tungbo, Ebedebiri, Agbere-Odonni and Trofani in Bayelsa State		Bayelsa		249,000,000	Solar Light has been provided and installed and they are working.

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20		Provision and Installation of Solar Light in Ekeremor, Aletbiri, Madu-Zion, Monitic-Zion, in Bayelsa State		Bayelsa		249,000,000	Solar Light has been provided and installed and they are working
21		Provision of Solar Powered Borehole in Olugbobiri Town, Southern Ijaw LGA, Bayelsa Central Senatorial District, Bayelsa State				20,000,000	Solar Powered Borehole provided in Olugbobiri
22		Provision of Solar Powered Borehole in Kaluama I, Southern Ijaw LGA, Bayelsa Central Senatorial District, Bayelsa State				20,000,000	Solar Powered Borehole provided in Kaluama I SILGA
23		Provision of Solar Powered Borehole in Egbedi, Kolokuma/Opokuma LGA, Bayelsa Central Senatorial District, Bayelsa State				20,000,000	Solar Powered Borehole provided in Egbedi Kolokuma Opokuma LGA
24		Provision of Solar Powered Borehole in Opokuma town, Kolokuma/Opokuma LGA, Bayelsa Central Senatorial District, Bayelsa State				20,000,000	Solar Powered Borehole provided in Opokuma Town, Kolokuma/Opokuma Bayelsa State.
25		Construction of Access Road and Culvert from Opuokede to Foutorugbene in Ekeremor LGA, Bayelsa West Senatorial District, Bayelsa State				226,840,000	Project has not started as at when we visited these communities.
26		Provision of Borehole and Reticulation at Erowha Town in Sagbama LGA, Bayelsa State				35,000,000	Our team could not reach this project site due to dilapidated access road.

TABLE 44: SELECTED PROJECTS TRACKED FROM THE 2013 BUDGET OF THE NIGER DELTA DEVELOPMENT COMMISSION FOR BAYELSA STATE

SELECTED BAYELSA STATE 2013 PROJECTS FROM INDDC APPROVED BUDGET											
S/N	Project No.	Project Type	Location	LGA	Project Description	Budgeted Cost N	Commitment N	Amount Required In 2012	Amount Required In 2013	Amount Approved 2013	Outcome
1	20	Energy/ Power Supply	Brass/ Southern Ijaw	Brass	Electrification/ Installation of Street Light on Brass Iwaama Okpoama in Brass LGA	1,301,406,485.00	-	140,551,894.98	250,000,000.00	250,000,000.00	Electrification/ Installation of Street Light has been done and is working
2	21	Energy/ Power Supply	Elebele	Ogbia	Solar Street Light	164,970,950.00	24,745,342.50	44,542,156.50	44,542,156.50	44,542,156.50	Done and are working
3	23	Energy/ Power Supply	Sagbama Town	Sagbama	Solar Street Light of Sagbama Town	240,000,000.00	-	64,800,000.00	64,800,000.00	64,800,000.00	Done and are working
4	24	Energy/ Power Supply	Esampou	Ekeremor	Solar Street Light Esampou	150,000,000.00	-	40,500,000.00	40,500,000.00	40,500,000.00	Done and are working
5	39	Energy/ Power Supply	Alebiri	Ekeremor	Solar Light Phase 2	220,000,000.00	-	-	33,000,000.00	33,000,000.00	Done and are working
6	64	Jetty/ Shore Protection	Amassama	Southern Ijaw	Amassama Shore Protection	3,472,762,387.50	2,141,001,306.50	59,069,090.54	200,000,000.00	200,000,000.00	Done but not fully complete
7	72	Jetty/ Shore Protection	Bassambiri	Nembe	Construction of Bassambiri Shore Protection/ Sandfilling	3,978,554,342.18	596,783,151.33	179,034,945.40	300,000,000.00	300,000,000.00	Not done

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8	80	Jetty/ Shore Protection	Otuabagi	Ogbia	Shore Protection /Erosion Control	1,459,572,415.17	-	157,633,830.84	150,000,000.00	150,000,000.00	150,000,000.00	Sand filling work was done. However, due to breakdown of machinery, it has caused the project to be abandoned.
9	88	Jetty/ Shore Protection	Ayama	Ogbia	Emergency Shore Protection Phase 2	2,500,000,000.00	-	-	375,000,000.00	375,000,000.00	375,000,000.00	Ayama Emergency Shore Protection not Constructed
10	123	Road/ Bridge	Yenagoa		Construction of Yenagoa Oputama Ekawe Peremabiri Labamide Road	270,000,000.00	-	-	170,000,000.00	170,000,000.00	170,000,000.00	Project is under construction
11	125	Road/ Bridge	Kpansia II		Construction of 1.5km Link Road (Kpansia 2)	420,540,090.00	-	-	30,000,000.00	30,000,000.00	30,000,000.00	Constructed but not fully completed
12	135	Road/ Bridge	Otuabagi		Construction of Otuabagi Internal Road	247,052,276			120,000,000.00	120,000,000.00	120,000,000.00	Constructed at almost 90% completion
13	145	Road/ Bridge	Yenagoa	Yenagoa	Construction of Ebikake Street, Edepia, Yenagoa (2km)	250000000	-	-	37,500,000.00	37,500,000.00	37,500,000.00	Project not done, as at the time filling this report.
14	153	Road/ Bridge	Agudama	Yenagoa	Construction of Aglabi Street Agudama, Yenagoa LGA Bayelsa State.	223,618,700.00	33,075,895.00	-	190,075,895.00	190,075,895.00	190,075,895.00	Project not done, as at the time of filling this report.
15	222	Road/ Bridge	Otuoke	Ogbia	Rehabilitation of Otuoke/Azikoro Road in Ogbia	100,000,000.00	-	43,200,000.00	43,200,000.00	43,200,000.00	43,200,000.00	Not done
16	246	Road/	Kpansia	Yenagoa	Construction of Kpansia Market	249,000,000.00	37,350,000.00	70,676,000.00	70,676,000.00	70,676,000.00	70,676,000.00	This Kpansia Market Road is under

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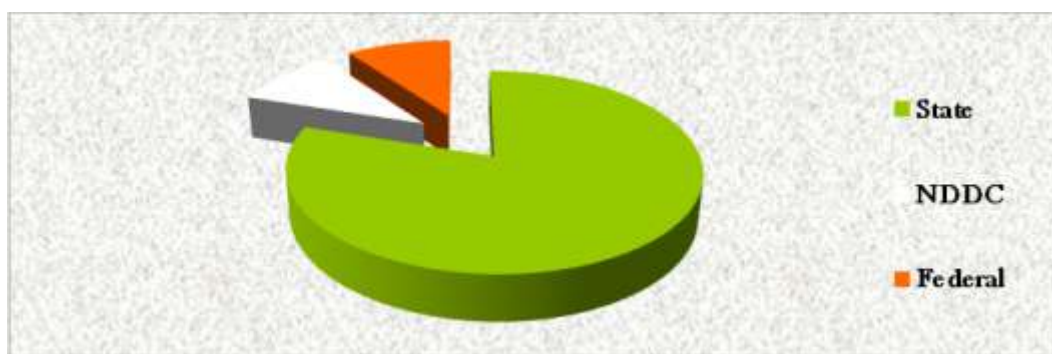
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17	288	Bridge	Bieseni	Yenagoo	Road, Concrete Pavement/ Drains 1.5km	152,781,659.48	72,751,460.04	38,851,220.10	28,851,220.10	28,851,220.10	construction, while the Pavements and Drainages are done to an extent
18	307	Water Supply	Agbura	Yenagoo	Water Distribution Network in 9 Communities in Bieseni	47,384,578.80	7,107,636.82	21,323,060.46	21,323,060.46	21,323,060.46	This project has been carried out in five communities and the distribution is also going on.
19	314	Water Supply	Otuoke	Ogbia	Solar Powered Water Projects	250,000,000.00		100,000,000.00	100,000,000.00	100,000,000.00	Project carried out but under lock and key. So not in use
20	217	Road/ Bridge	Agudama	Yenagoo	Water Scheme, Phase I & II	99,419,565.00	14,912,934.75	42,949,252.08	42,949,252.08	42,949,252.08	Yes, project has been constructed
21	218	Road/ Bridge	Agudama	Yenagoo	Construction of Daevao street	100,000,000.00	-	43,200,000.00	43,200,000.00	43,200,000.00	Not constructed
22	267	Governance Social Services & Sports.	Oluoke/ Okpuma	Ogbia	Construction of Aglabi Street	200,000,000.00	-	54,000,000.00	54,000,000.00	54,000,000.00	There is a Police Barracks and Police Station at Otuoke.
23	269	Governance Social Services & Sports.	Otuoke	Ogbia	Construction of Police Barracks/ Station at Otuoke/Opuma in Ogbia, Phase I	247,000,000.00	37,050,000.00	66,690,000.00	46,690,000.00	46,690,000.00	Helipad/Sports Field has been constructed at Otuoke
24	271	Governance Social Services & Sports.	Otuoke	Ogbia	Construction of Helipad/Sports Field at Otuoke	249,900,830.00	37,485,124.50	67,473,224.10	67,473,224.10	67,473,224.10	Construction of Fencing and Walkway at Primary School I & II Otuoke has been done
25	55	Health	Otuoke	Ogbia	Construction of Fencing & Walkway at Primary School I & II Otuoke	791,729,412.69	100,000,000.00		80,650,000.00	80,650,000.00	Specialist Hospital, constructed.

Chapter 9: Tracked Projects for Delta State

The chart below shows the selection and distribution of projects from Delta State 2013 Budget, as was tracked during the DELT4SLOG III tracking activities. Field indicators on projects that were tracked showed, **80%** of the entire projects were taken from the Delta State Government's Approved Budget for year **2013**. Interestingly, **10%** of the selected projects were lifted from the Budget of the Niger Delta Development Commission (NDDC) 2013, and **10%** of it, picked from the 2013 Budget of the Federal Government of Nigeria. These projects were selected randomly among various sectors as earmarked for implementation in Delta State.

FIGURE 79: PERCENTAGE DISTRIBUTION OF ALL PROJECTS TRACKED IN DELTASTATE

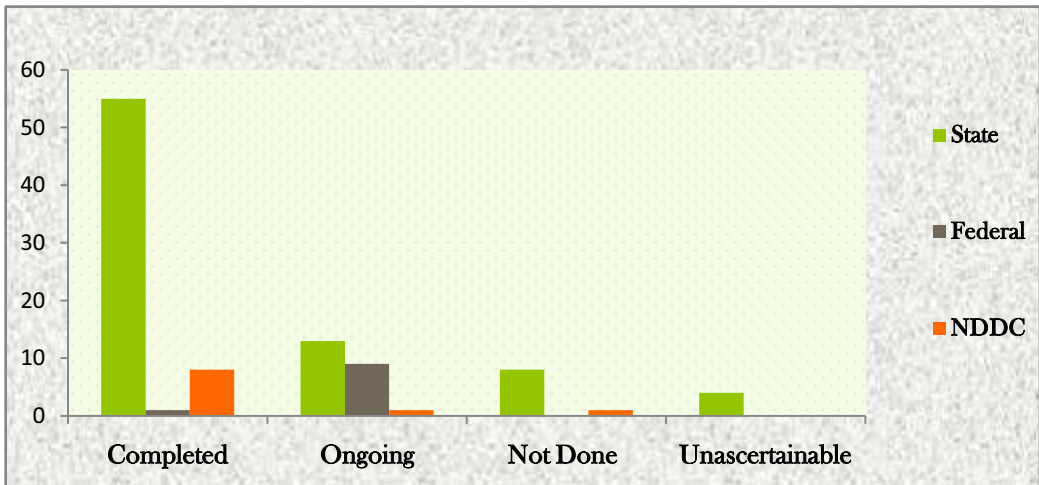


In all, a total of one hundred projects (100) were tracked during the exercise, covering 80 State Government projects, 10 NDDC projects and 10 Federal Government projects. Performances indicators of these projects were measured by a computation, which can be located below:

TABLE 45: PERFORMANCE (BY %) OF ALL TRACKED PROJECTS IN DELTASTATE

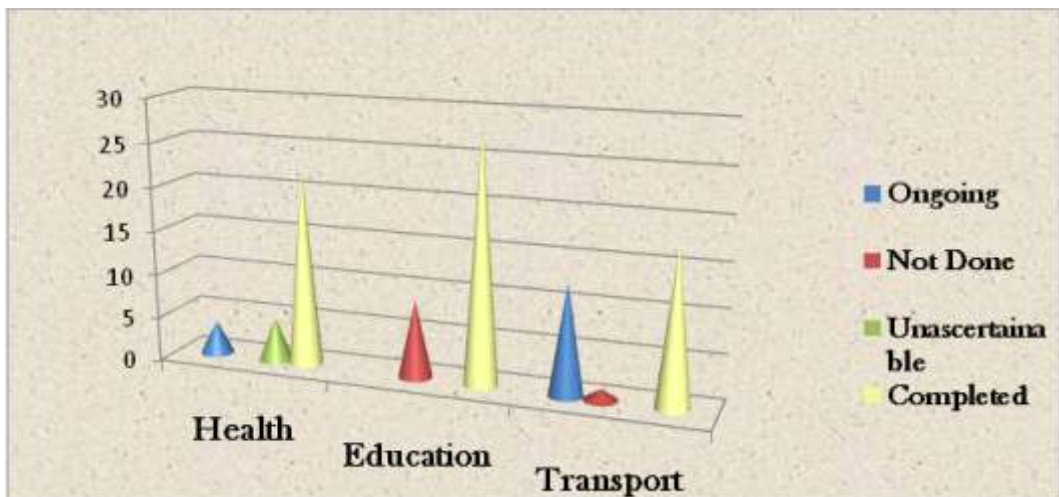
PERFORMANCE OF ALL TRACKED PROJECTS IN DELTA STATE				
	Delta State	Federal	NDDC	TOTAL
Completed	55	1	8	64
On-going	13	9	1	23
Not done	8		1	9
Unascertainable	4			4
TOTAL	80	10	10	100

FIGURE 80: PERFORMANCE INDICATORS OF ALL TRACKED PROJECTS IN DELTA STATE



The chart above shows the performance of all projects tracked in Delta State from the Federal, State and NDDC Budget 2013. As shown from the chart above, indicators are shown in the performances of the projects; within the sequences of how they were selected for tracking. 80 projects were picked from the State budget, while Federal and NDDC budgets had 10 projects each. **55%** (percent) of all the projects covered from the State were completed, **13%** were **on-going**, while **8%** were not done and **4%** were unascertainable. On the Federal Government Budget, **1%** of the total projects tracked were completed, and **9%** of the projects were on-going; while for the NDDC, **8%** of all projects tracked had been completed, with **1%** of it as on-going and **1%** not done.

FIGURE 81: PERFORMANCE INDICATORS FOR ALL TRACKED PROJECTS FROM DELTA STATE BUDGET 2013



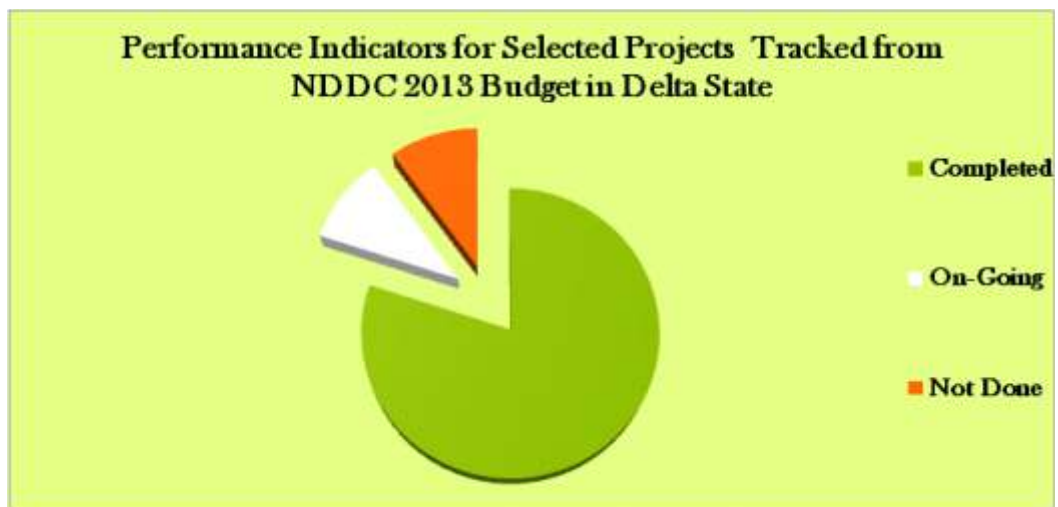
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The chart above presents an analysis of tracked projects under Delta State's component of DELT4SLOG III tracking activities. As stated earlier, 80 projects were tracked from the State's capital projects for 2013, which also represents **80%** of the entire tracked projects.

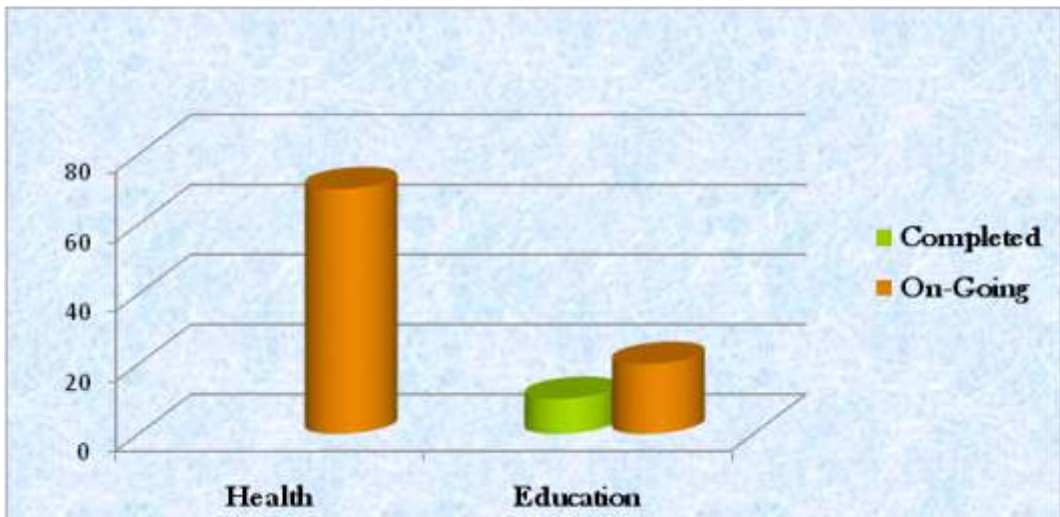
These tracked projects were picked from three sectors of Health (25 projects), Education (30 projects) and Transport (25 projects). For these, Education sub-sector projects had a performance level of **28.8%**, while **8.8%** of this sector's projects **not done**. Of the tracked projects under the Health sub- sector, **22.5%** were **completed**, **5%** were **unascertainable** and **3.8%** of the projects tracked were **on-going**. Transport sub-sector showed **17.5%** of the projects have been **completed**, **2.5%** **not done**, while **12.5%** of the projects tracked were still **on-going**.

FIGURE 82: PERFORMANCE INDICATORS FOR SELECTED PROJECTS TRACKED FROM NDDC 2013 BUDGET IN DELTA STATE



The chart above shows the different performance levels for ten (10) NDDC projects selected and tracked in Delta State during DELT4SLOG III tracking activities. As seen from the chart, **80%** of the tracked projects have been **completed**. **10%** of the projects were found to be **on-going**, while **10%** were discovered as **not done**.

FIGURE 83: PERFORMANCE OF SELECTED PROJECTS TRACKED IN DELTA STATE FROM THE FEDERAL GOVERNMENT BUDGET 2013



The chart above shows the distribution, as well as the performance levels of selected tracked projects from the Federal Budget in Delta State. These projects were extracted from two sectors of Health and Education. It shows that **70%** of the total health sector's projects selected were **on-going**, while **10%** of education sector projects were **completed** and **20%** were **on-going**.

TABLE 46: TRACKING PROJECTS AND PROGRAMMES IN DELTA STATE - HEALTH

SUB-SECTOR: HEALTH		HEALTH 459		TECHNICAL TRACKING TEMPLATE				
PROGRAMME/ PROJECT DESCRIPTION				TECHNICAL TRACKING TEMPLATE				
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	12	Health	Development of Other Health Institutions – School Of Nursing Warri, Agbor etc.	Delta state	300,000,000	Completed	Team could not ascertain the actual numbers of equipment purchased	Programme has been implemented during the period under review.
2.	19	Health	Cottage Hospital Mereje/Construction of Two (2) Additional Wards.	Delta State	30,031,000	Completed	None	Construction work was done within the period under review
3	20	Health	Development of School of Health Technology, Ufuoma Ughelli.	Delta State	120,000,000	Completed	Team cannot ascertain the actual numbers of equipment purchased	Project has been implemented during the period under review.
4.	21	Health	Construction and Equipping of Delta State Specialist	Delta State	1,500,000,000	No information	Project description did not specify the actual	No construction or renovation was done within the period

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5						Hospital, Oghara.					construction work done to enable us assess where projects were carried out	under review.
	23	Health			Delta State	Omosomo Health Centre.		18,200,000	No information	No information	Project description did not specify what was to be done in the Health Centre	No new construction work done within the period under review
6		Health			Delta State	Orere Health Centre.		2,000,000	No information	No information	Project description did not specify what was to be done in the Health Centre	No new construction work done within the period under review
7		Health			Delta State	Fencing of Ndemili Cottage Hospital.		1,700,000	Done	None	None	Project has been carried out
8		Health			Delta State	Upgrading of Four Central Hospitals to Specialist Hospital at Warri, Ughelli, Agbor, and Sapele.		1,200,000,000	No information	No information	Project description did not specify the actual work done to enable us assess where projects were carried out	No new construction or renovation was done within the period under review.

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9	34	Health	Construction/ Equipping of Accident and Emergency Units in Central Hospitals, Warri, Agbor, and Ughelli.	Delta State	26,034,000	Done	Team could not ascertain the actual number of equipment purchased	Programme has been implemented during the period under review.
10	41	Health	Construction of Maternity Ward and Staff Quarters at Government Hospital Ofagbe.	Delta State	1,720,000	On-going	Riverine terrain was difficult to be reached	Project was still on- going during the time of compiling this report
11	44	Health	Establishment of Comprehensive Health Centre and Provision of Medical Equipment at Obotebe.	Delta State	24,985,000	On-going	Riverine terrain difficult to reach	Project was still on- going during the time of compiling this report
12	47	Health	Completion of Government Hospital Agbor, Aladima.	Delta State	1,326,000	Done	None	No new construction or renovation was done within the period under review.
13	59	Health	Renovation of Government Hospital, Ojobo, Burutu LGA.	Delta State	10,760,000	On-going	Riverine terrain difficult to reach	Project is still on- going
14	61	Health	Primary Health Centre, Olobe.	Delta State	40,200,000	Done	None	Project has been carried out.

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15	62	Health	Renovation of Staff Quarters, Koko General Hospital.	Delta State	2,720,000	Completed	None	Construction work was done within the period under review
16	66	Health	Fencing, Landscaping, Construction of Doctors' and Matrons' Quarters, and Equipping of Comprehensive Health Centres at Onicha-Olona.	Delta State	35,000,000	Done	None	Project has been carried out but no information on the number of equipment purchased.
17	69	Health	Provision of Medical Equipment and Fencing of the Primary Health Care Centres at Okere-Urhobo-Edjeba.	Delta State	15,000,000	Done	None	Project has been carried out but no information on the number of equipment purchased.
18	89	Health	Expansion of Primary Health Care to a Comprehensive Health Care Centre at Aghalokpe.	Delta State	1,013,000	Done	None	Project has been carried out.
19	91	Health	Construction of Maternity Ward at Emevor Health Centre, Isoko North LGA.	Delta State	6,123,715.00	Done	None	Project has been carried out.
20	92	Health	Maternity Centre at	Delta State	4,432,000	Done	None	Project has been

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21	100	Health	Ugbakele, Mosogar.	Delta State	130,000,000	Done	None	Project has been carried out.
22	117	Health	Completion of Abandoned General Hospital, Agbarha-Otor, Ughelli North LGA.	Delta State	2,754,000	Done	None	Project has been carried out.
23	123	Health	Construction of Fence/Gate House with Surrounding Light System at the Cottage Hospital at Azouwa-Abavo.	Delta State	2,489,000	Done	None	Project has been carried out
24	129	Health	Ogbolokposo Primary Health Centre, Uvwie LGA.	Delta State	477,000	Done	None	Project has been carried out but no information on the number of equipment purchased
25	132	Health	Renovation/Supply of Medical Equipment at Primary Health Centre Ogume, Ndokwa East.	Delta State	1,260,000,000	Done	None	Project has been carried out

TABLE 47: TRACKING PROJECTS AND PROGRAMMES IN DELTA STATE – SOCIAL (EDUCATION)

SECTOR:		SOCIAL						
SUB-SECTOR:		EDUCATION						
HEAD:		458A						
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	10	Education	Construction of Principal's Quarters at Our Lady's Model School Effurun (Uvwie LGA).	Delta State	15,093,557	Done	None	Project has been carried out
2	14	Education	Renovation of Iroto Primary School, Owa –Alero.	Delta State	4,368,924	Not Done	Project has not been done	Project has not been implemented.
3	15	Education	Completion of Science Laboratory Block At Ogbe S/S, Effurun (Uvwie LGA).	Delta State	2,419,037	Done	None	Project has been carried out.
4	16	Education	Fencing of Odorubu G/S, Odorubu.	Delta State	14,910,097	Done	None	Project has been carried out.
5	31	Education	Renovation of Cavenginia Primary School, Warri.	Delta State	10,158,846	Done	None	Project has been done
6	32	Education	Renovation/Fencing of Mbiri Command Secondary School, Mbiri.	Delta State	100,587,582	Done	None	A source said the project was done by the Command not the State

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7	40	Education	Renovation of Ika Grammar School, Boji-Boji, Owa.	Delta State	855,146	Done	None	Government. NDEBUMOG could not verify the information
8	42	Education	Fencing of Abavo Girls Secondary School, Abavo.	Delta State	20,975,800	Done	None	A source said, part of the renovation was done by the Old Boys Association of the College
9	45	Education	Fencing and Renovation of Uduhpori Secondary Commercial School.	Delta State	20,133,960	Not Done	Project has not been done	Project has not been implemented.
10	46	Education	Construction of Six (6) Unit Toilet and Overhead Water Tank at Ogiame Primary School.	Delta State	18,398,667	Completed	None	Project has been completed.
11	52	Education	Renovation and Fencing of Ewu Grammar School.	Delta State	22,676,139	Completed	None	Project has been completed.
12	53	Education	Renovation/Fencing of Kokori Grammar School, Kokori.	Delta State	3,300,000	Not done	Project has not been done	Project has not been implemented.
13	54	Education	Fencing/ Renovation of Primary Schools (Agbarho) Warri.	Delta State	19,794,400	Completed	None	Project has been completed.

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14	55	Education	Construction of Block of Classrooms at Ekregbesi Primary School, Uzere	Delta State	683,331	Completed	None	Project has been completed.
15	56	Education	Fencing of Ukaleta Secondary School, Isele Mkpitme.	Delta State	10,000,000	Completed	None	Project has been completed.
16	57	Education	Construction of 2 Classroom Blocks at Adigbo Secondary School, Ogwashi- Uku.	Delta State	30,000,000	Completed	None	Project has been completed.
17	59	Education	Provision of Laboratory Equipment/Fencing/Renovation of Orhoapkor Grammar School.	Delta State	2,991,516	Not done	Project has not been done	Project has not been implemented.
18	62	Education	Renovation of Erumu Secondary School, Ute-Erumu In Ika North East.	Delta State	2,000,000	Completed	None	Project has been completed.
19	64	Education	Rehabilitation of Ekuigbo Grammar School, Ughelli.	Delta State	25,219,824	Completed	None	Project has been completed.
20	66	Education	Fencing of Egini Grammar School, Egini.	Delta State	3,830,071	Completed	None	Project has been completed.
21	68	Education	Construction of 2 Nos. Modern 6-Classroom Blocks. 1 No. 3-Bedroom Principal Quarters & 1 No. 2-Bedroom Teachers' Quarters at Udurhie Secondary School, Mosogar.	Delta State	70,000,000	Completed	None	Only 1 No. 6 Classroom Block was built. No Principal and Teachers Quarters was built,during the period

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22	71	Education	Fencing of St. Martins De Porres Girls School, Onicha-Olona.	Delta State	10,000,000	Completed	None	Project has been completed.	under review
23	117	Education	Construction of Wall Fence, with Gate at Okpara Boys Secondary School, Okpara Inland, Ethiope East LGA.	Delta State	24,802,663	Not done	Project has not been done	Project has not been done	
24	118	Education	Construction of Additional Classroom Block in Idjhere Grammar School, Jesse Town.	Delta State	30,060,000	Not done	Project has not been done	Project has not been done	
25	121	Education	Renovation of Damaged Buildings at Okurekpo Secondary School, Okurekpo.	Delta State	16,000,000	Completed	None	Project has been completed.	
26	122	Education	Fencing and Renovation of Six (6) Classroom Blocks at Oha Secondary School, Oha, Okpe LGA.	Delta State	15,175,043	Completed	None	Project has been completed.	
27	123	Education	Fencing and Renovation of Six (6) Classroom Blocks at Ugbokodo Town in Okpe LGA.	Delta State	10,000,000	Done	None	Project has been completed.	
28	124	Education	Fencing of Orhoara Grammar School Ugono-Orogun	Delta State	990,000	Completed	None	Project has been completed.	
29	126	Education	Construction of 3 Classrooms at Ntu-Onunu Primary School Umuoru, Ndokw a East LGA.	Delta State	12,942,310	Completed	None	Project has been completed.	

30	128	Education	Construction/ Equipping of Public Library at Kokori (Ethiopia East LGA).	Delta State	2,000,000	Not done	Project has not been done	Project has not been done
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TABLE 48: TRACKING PROJECTS AND PROGRAMMES IN DELTA STATE – ECONOMIC (TRANSPORT)

SECTOR: ECONOMIC								
SUB-SECTOR: TRANSPORT								
HEAD: 457A								
NO.	PROJECT CODE	SECTOR	PROJECT/ DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1		Transport	Ekapkamre/Otu-Jeremi, Okwagbe Road with Oginibo/Oghior Loops.	Delta State	100,000,000	Completed	None	Project has been completed.
2		Transport	Orerokpe/Ovirri Okpe/ Aragba Road.	Delta State	8,429,525	Completed	None	Project has been completed.
3	14	Transport	Reconstruction of Ekiugbo/Iyede/Olomoro/Emede/Oleh road.	Delta State	350,000,000	Completed	None	Project has been completed.
4	33	Transport	Construction of Ugbolu-Akwukwu Igbo Road.	Delta State	120,000,000	Completed	None	Project has been completed.

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5	61	Transport	Ekakpamre-Usiefurun-Orhuwhorum Road.	Delta State	89,000,000	Completed	None	Project has been completed.
6	62	Transport	Rehabilitation of Ekereavve-Orhoakpor-Isiokolord/Isiokolo Ekrebuo-Ovhoakpor Road.	Delta State	150,000,000	Completed	None	Project has been completed.
7	121	Transport	Reconstruction of Nsukwa Junction/Ndemili Road to Link Umutu/Umunede Road.	Delta State	300,000,000	Completed	None	Project has been completed.
8	130	Transport	Construction of Ulli Road,Iyede.	Delta State	75,000,000	Completed	None	Project has been completed.
9	131	Transport	Amai-Ezeonum-Abbi-Orogun Road with a Spur to Ogume and Umubu - Amai/Arhgba	Delta State	120,000,000	Completed	None	Project has been completed.
10	140	Transport	Construction of Ughelli –Patami Express Bulu-Angiama Road and Bulu-Angiama- Toro Angiama Road.	Delta State	173,414,183	Completed	None	Project has been completed.
11	159	Transport	Tarring of Market Road, Eku with Spur to Iriferi/Patmon School Road.	Delta State	37,500,000	Completed	None	Project has been completed.
12	161	Transport	Construction of Ogbe Adjarha Link Road to Dumez Road, Ughelli.	Delta State	52,000,000	Completed	None	Project has been completed.
13	198	Transport	Construction of Umeh Road, Umeh in Isoko South LGA.	Delta State	2,500,000,000	Completed	None	Project has been completed.
14	248	Transport	Dualization of Ugbenu/Koko Road,	Delta State	2,500,000,000	On-going	None	Project was still on-going, during the

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15	269				Warrri N.LGA.		Delta State	5,000,000,000	On-going	None	Project was still on-going, during the time of compiling this report
16	270				Construction of Effurun /Eku Road.	Transport	Delta State	4,500,000,000	On-going	None	Project was still on-going, during the time of compiling this report
17	271				Expansion of Osubi Airport Runway.	Transport	Delta State	6,000,000,000	On-going	None	Project was still on-going, during the time of compiling this report
18	272				Construction of Ughelli- Asaba Dual Carriage way.	Transport	Delta State	300,000,000	On-going	None	Project was still on-going. So far only the Warri axis has been completed during the time of compiling this report
19	290				Dualization of Jesse-Benin/Warri Motor Way.	Transport	Delta State	200,000,000	On-going	None	Project was still on-going during the time of compiling this report

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20	296	Transport	Construction of Ute Okpu/Ute Enugu Road (Phase III).	Delta State	400,000,000	On-going	None	Project was still on-going, during the time of compiling this report
21	298	Transport	Ekakpanne/Erueemukokohwarien Link Road, Ndokwa East.	Delta State	80,000,000	Completed	None	Project has been completed.
22	299	Transport	Okolori-Afor-Abuator Community Road, Ndokwa East.	Delta State	110,000,000	On-going	None	Project was still on-going during the time of compiling this report
23	308	Transport	Construction of Onicha-Ugbo/Ubulu-Uku Road with a Spur to Knowledge Center, Onicha-Ugbo.	Delta State	130,000,000	On-going	None	Project was still on-going during the time of compiling this report
24	311	Transport	Oflagbe/Egwe/Igbuku Road.	Delta State	120,000,000	On-going	None	Project was still on-going during the time of compiling this report
25	312	Transport	Construction of Bridge across Ethiope River at Eku.	Delta State	1,000,000,000	Not done	None	Project has not been done

TABLE 49: PROJECTS SELECTED FROM NDDC APPROVED 2013 BUDGET FOR TRACKING IN DELTA STATE - EDUCATION

EDUCATION									
1	35	Education	Construction of Ultra-Modern 10 Classroom Blocks and Perimeter Fence at St. Malachy's Grammar School.	Sapele, Delta State	36,700,000.00	Not done	None	Project has not been done during the time of compiling this report	
2	38	Education	Completion & Equipping of Instructional Technology, Library/ Science & Physiology Research Laboratory in Delta State University, Abraka	Abraka Ethiopo East, Delta State	26,342,550.00	Completed	None	Project has been completed.	
3	21	Education	Construction of Lecture Theatre at Western Delta University, Oghara	Oghara, Ethiopo West, Delta State	36,000,000.00	Completed	Project has been completed.	Project has been done	
4	23	Education	Construction of 35 Room Hostel with Courtyard at Petroleum Training	Effurun, Uvwie, Delta State	36,000,000.00	Completed	Project has been completed.	Project has been done	

5		Education	Institute, Effurun	Effurun, Uvwie, Delta State	36,000,000.00	Completed	Project has been completed.	Project has been done
6	25	Education	Construction of Engineering Workshop in University of Petroleum.	Aviara, Isoko South	36,000,000.00	Completed	Project has been completed	Project has been completed.
7	31	Education	Rehabilitation of Orode Primary School.	Abraka Ethiope East	30,600,000.00	On-going	None	Project was still on-going during the time of compiling this report

TABLE 50: PROJECTS SELECTED FROM NDDC APPROVED 2013 BUDGET FOR TRACKING IN DELTA STATE – ROADS/ BRIDGES

ROADS/ BRIDGES								
1	319	Roads/ Bridges	Construction of Ekwueze- Okpe Hospital Road, Abavo	Abavo, Ika South	57,330,000.00	Completed	Project has been completed	Project has been completed.
2	321	Roads/	Construction of Itendu	Enevor, Isoko	24,570,000.00	Completed	Project has been	Project has been

	Bridges	Street, Enevor	North		completed	completed.
3.	Roads/ Bridges	Construction of Ozomo Road, Ovwian, in Udu.	Ovwian, Udu, LGA	28,080,000.00	Completed	Project has been completed.

TABLE 51: PROJECTS SELECTED FROM FEDERAL APPROVED 2013 BUDGET FOR TRACKING IN DELTA STATE (FEDERAL MINISTRY OF HEALTH)

PROJECTS SELECTED FROM FEDERAL APPROVED 2013 BUDGET FOR TRACKING IN DELTA STATE							
FEDERAL MINISTRY OF HEALTH							
1	0521027025	Equipping of a Storey Block of 3 Suite Theatre	Federal Medical Centre, Asaba, Oshimili South LGA	90,630,475	On-going	None	Project was still on- going during the time of compiling this report
2		Equipping of New Pathology Block and New Two Storey GOPD Complex	Federal Medical Centre, Asaba, Oshimili South LGA	116,773,163	On-going	None	Project was still on- going during the time of compiling this report
3		Digitalizing of Newly Completed X- Ray Block	Federal Medical Centre, Asaba, Oshimili South	50,000,000	On-going	None	Project was still on- going during the time of compiling this report
	0521003001	Construction/ Provision of Hospitals/ Health Centres		7,927,073,900			
	23020106						

TABLE 52: PROJECTS SELECTED FROM FEDERAL APPROVED 2013 BUDGET FOR TRACKING IN DELTA STATE (FEDERAL MINISTRY OF EDUCATION)

FEDERAL MINISTRY OF EDUCATION						
	0517019003	23020101	Construction/ Provision of Office Buildings	242,001,733		
			On-going Projects	195,145,411		
1			Construction of 3 Storeys Admin. Block	167,329,365	On-going	None Project was still on-going, during the time of compiling this report
2			Construction of 1 Storey Building Student Hostel	27,816,046	Completed	Projects has been completed Project has been completed.
			New Projects	46,856,322		
3			Construction/ Furnishing of Office Complex for Works Dept. in Permanent Site	46,856,322	On-going	None Project was still on-going, during the time of compiling this report

Chapter 10: Tracked Projects for Rivers State

In Rivers State, a total of seventy one (71) projects were tracked during DELT4SLOG III tracking activities. The chart below illustrates the selection and distribution of projects from the Government of Rivers State 2013 Budget, the Federal Government of Nigeria's Appropriation Act 2013, and the 2013 Approved Budget of the Niger Delta Development Commission (NDDC). A total of forty projects were tracked from different sectors of the Rivers State Government's Budget 2013, three projects were tracked from the Federal Budget for 2013, while twenty eight projects were tracked from the NDDC Budget for same year. Accordingly, NDDC projects tracked stood at **39.44%** of the total number of projects selected for tracking; Federal projects stood at **4.2%**, while the State projects were **56.33%** of the total number of projects tracked.

FIGURE 84: DISTRIBUTION OF RIVERS STATE PROJECTS TRACKED FROM STATE, NDDC AND FEDERAL BUDGET 2013



TABLE 53: PROJECTS TRACKED IN RIVERS STATE FOR THE STATE, NDDC AND FEDERAL

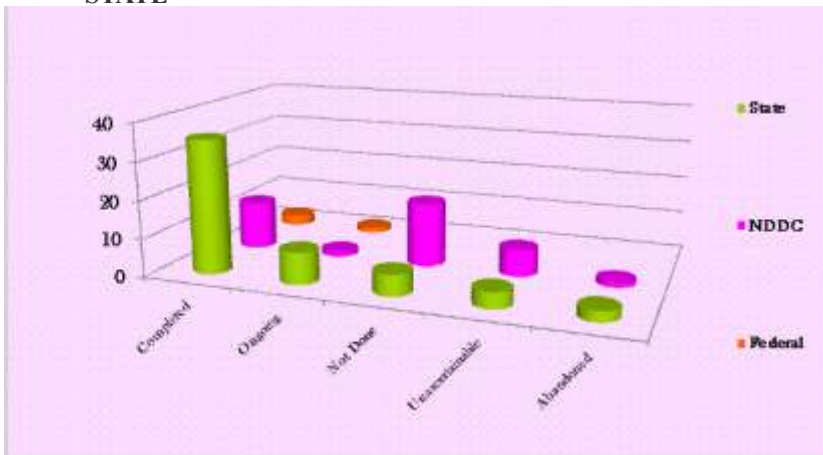
S/N	STATUS	STATE	NDDC	FEDERAL
1	Completed	25	9	2
2	On-going	6	1	1
3	Not done	4	12	
4	Unascertainable	3	5	
5	Abandoned	2	1	

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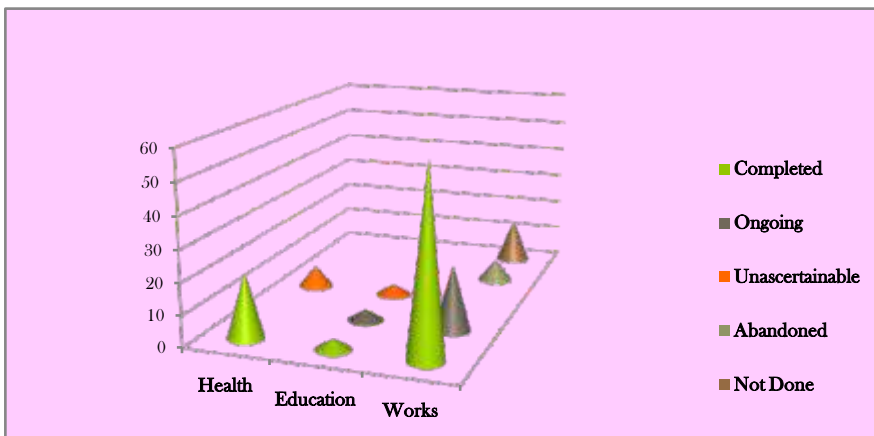
The chart below indicates the performance of all tracked projects based on the selection of these projects for tracking under the State, Federal and NDDC Budget 2013. Indicators show that completed projects under the State were **35.21%**, while that of the NDDC stood at **12.67%** and Federal at **2.81%** of the total projects tracked. Interestingly, performance for **on-going** projects under the State Budget was **8.45%**, while **1.4%** of the Federal and NDDC projects were still **on-going**.

FIGURE 85: PERFORMANCE OF 2013 BUDGET PROJECTS TRACKED IN RIVERS STATE



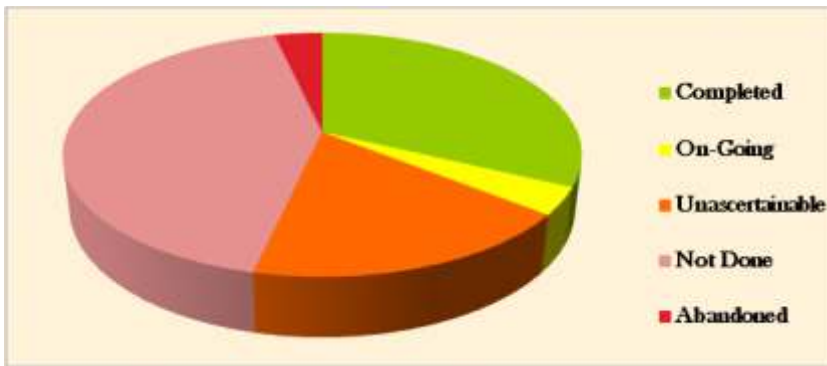
Further, some projects were **not done** as observed during our field tracking activities. Such were: **5.63%** of projects from the State Budget, **18.3%** of NDDC projects, with **unascertainable** projects under the State and NDDC standing at **4.22%** and **7.40%** respectively. **Abandoned** projects were observed under the State Budget and it stood at **2.81%** for the period under review.

FIGURE 86: PERFORMANCE OF PROJECTS TRACKED UNDER RIVERS STATE BUDGET 2013



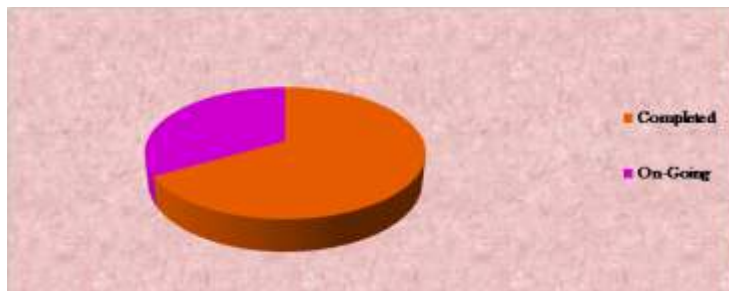
This chart is an analysis of all the projects tracked under the Rivers State Government Budget 2013. Performance tracking parameters used for these State's projects were as follows: *Completed, On-going, Unascertainable, Abandoned* and *Not Done*. The statuses of respective sectors tracked could be seen in the table above. These were: Education, Health and Works. Accordingly, Works sector projects performed thus: **Completed- 58.6%, On-going- 20.7%, Abandoned-6.9%**, with **13.9%** of the works projects **not done**. Health sector projects performed at two different levels: **Completed** projects were **20.7%**, while **Unascertainable** projects were at **6.9%**. Education Sector projects also performed at three different levels: **Completed-3.4%, On-going-3.4%** and **Unascertainable** at **3.4%**.

FIGURE 87: PROJECTS TRACKED FROM THE NDDC 2013 BUDGET IN RIVERS STATE



The chart above indicates the performance of the twenty eight projects tracked in Rivers State under the NDDC Budget 2013. In view of this, and following the field tracking exercises, here are the indicators lifted from the field: **Completed** projects found to be **32.14%**, **On-going 3.57%**, **Unascertainable 17.56%**, while projects yet to be carried out (**Not Done**) was at **46.42%**.

FIGURE 88: PERFORMANCE OF FEDERAL PROJECTS TRACKED IN RIVERS STATE UNDER THE 2013 FEDERAL GOVERNMENT BUDGET



This chart shows two levels of performance for the Federal projects tracked in Rivers State. Accordingly, **completed** projects stood at **33.33%**, while **on-going** was at **66.67%**.

TABLE 54: OVERVIEW OF DELTA4SLOG III TRACKING ACTIVITIES IN RIVERS STATE

PROGRAMME/ PROJECT DESCRIPTION		TECHNICAL TRACKING TEMPLATE						
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	458000010001	Education	Free Education Programme	Rivers State	12,427,032,250.00	On-going	Our team could not ascertain the actual numbers of beneficiaries although we are aware that implementation has been on-going.	Programme has been on-going and was implemented during the period under review.
2.	458000010016	Education	Fencing of Model Primary Schools	Rivers State	3,079,222,064.00	Completed	We can say that fencing has been done in an appreciable number of schools.	We could not draw conclusion if all the Model Secondary Schools built has been fenced.
3	458000010021	Education	1 Laptop Per Child Project	Rivers State	1,000,000,000.00	No Information	There is no information about this project.	Efforts made to find out if this project has been carried out proved abortive.

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HEALTH		TECHNICAL TRACKING TEMPLATE						
		PROGRAMME/ PROJECT DESCRIPTION				ALLOCATION IN BUDGET COMPLETION		
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	459000013001	Health	Construction/Upgrading/ Renovation of New and Existing Hospitals: Construction of Primary Health Care Centres	Rivers State	1,000,000,000	Done	Project description did not specify the actual number of hospitals built or renovated to enable the team determine value for money spent on the projects.	Hospitals were built and renovated within the period under review.
2	459000010009	Health	HIV/AIDS Control Programme	Rivers State	40,000,000	Done	Team could not ascertain the number of beneficiaries for this programme.	There was provision of some anti-retroviral drugs for HIV/AIDS Patients.
3	459000010010	Health	General Free Medical Care Programme	Rivers State	1,000,000,000	Done	Team cannot assess the actual numbers of beneficiaries.	Programme was carried out

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4	459000010012	Health	National Programme on Immunization (NPI)	Rivers State	200,000,000	Done	Number of beneficiaries was not clearly specified in the budget	Programme was carried out in the State	
5	459000011013	Health	Disease Surveillance and Control Surveillance Activities	Rivers State	100,000,000	Done			
6	459000010015	Health	Avian Influenza/ Swine Flu Control Programme	Rivers State	10,000,000	Done			
7	459000010022	Health	Pharmaceutical Inspections/ Taskforce on Fake Drugs	Rivers State	5,000,000.00	No Information	Project is Unascertainable	The team was yet to gather information on activities related to this project and its implementation statuses.	
8	459000010044	Health	Malaria Control/ Elimination Project	Rivers State	1,100,000,000.00	No Information	Project was Unascertainable	Malaria Control Programme was done in 2012 but for 2013, the implementation of this project was unascertainable.	
WORKS									
PROGRAMME/ PROJECT DESCRIPTION					TECHNICAL TRACKING TEMPLATE				
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	OF KTC	COMIX REMARKS	

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1	457000010001	Works	Construction of Ogoni-Andoni-Opobo Road	Rivers State	4,000,000,000.00	On-going	On-going	Project is still on-going
2	457000010003	Works	Construction of Trans-Kalabari Highway and Bridges Phase I	Rivers State	4,000,000,000.00	On-going	On-going	Project was still on-going during the time of compiling this report
3	457000010004	Works	Construction of Oduoha-Ogbakiri-Rumuolumeni-Eagle Island Road.	Rivers State	90,000,000.00	Completed	None	Done
4	457000010005	Works	Construction of Okparaki/Okarki Road/Bridge.	Rivers State	30,000,000.00	Done	None	Project has been carried out.
5	457000010008	Works	Construction of Internal Roads in Ubrima Community-Additional Drainage/ Resurfacing of Roads.	Rivers State	50,000,000.00	Done	None	Project has been carried out.
6	457000010011	Works	Construction of UNIPORT Bypass, Port Harcourt.	Rivers State	6,123,715.00	Done	None	Project has been carried out.
7	457000010023	Works	Construction of Flyover at AGIP Rumueme/Abacha Road	Rivers State	200,000,000.00	Completed	None	Project has been carried out.
8	457000010027	Works	Dualization of Airport-Isiokpo/Omerelu Road	Rivers State	6,500,000,000.00	Done	None	Project has been carried out.
9	457000010029	Works	Dualization of Rumokwuia-Choba East-	Rivers State	1,000,000,000.00	Done	None	Project has been carried out.

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17	457000010063	Works	Reconstruction of Airport-Ipo-Ozuoha-Omademe Road	Rivers State	100,000,000.00	Done	None	Project has been carried out.
18	457000010070	Works	Construction of Umuauwa Internal Roads.	Rivers State	25,000,000.00	Done	None	Project has been carried out.
19	457000010072	Works	Rumukalagbo-Stadium Link Road	Rivers State	6,878,989.00	Done	None	Project has been done
20	457000010117	Works	Expansion of Okporo Road	Rivers State	800,000,000.00	Done	None	Road expansion project has been completed.
21	457000010119	Works	Construction of Ozuoba-Ogbogoro-Rumuolumeni Road.	Rivers State	1,000,000,000.00	Abandoned	Difficulty in passing through the road.	The road was in extremely bad shape, and motorists were just managing to pass through this road.
22	457000010125	Works	Dualization of Nkpogu Road (From Trans Amadi Road-Micheletti Junction – NLNG Roundabout), including a Bridge, Reconstruction of Micheletti Junction-Amadi Ama Road and Mammy Market (Nlerum) Road.	Rivers State	1,000,000,000.00	On-going		Road construction was on-going but progressively slow
23	457000010130	Works	Reconstruction of Oyigbo Market Road to Kom-	Rivers state	100,000,000.00	On-going	None	

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24	457000010141	Works	Kom in Oyiḡbo LGA.	Rivers State	300,000,000.00	Completed	None	None	Project has been completed.				
25	457000010142	Works	Rehabilitation of Emenike Street Diobu	Rivers State	300,000,000.00	Completed	None	None	Project has been done				
26	457000010184	Works	Reconstruction of Omoi Road with GRP (Pipe Underground Drainage).	Rivers State	200,000,000.00	Completed	None	None	Project has been done. By this, we are considering, it is the one at Rumousi.Ada George Junction by Obiri Ikwerre.				
27	457000010185	Works	Construction of Flyover at Ada George Road/NTA Road Junction.	Rivers State	200,000,000.00	Not Done	None	None	Project has not been carried out.				
28	457000010187	Works	Construction of Flyover at Choba/East West Road Junction.	Rivers State	100,000,000.00	Not done	None	None	This project is yet to be carried out.				
29	457000010190	Works	Extension of Okporo Road from East West Road to Eneka with Flyover.	Rivers State	250,000,000.00	Not done	None	None	Project has not been executed.				

TABLE 55: PROJECTS SELECTED FOR TRACKING FROM NDDC APPROVED 2013 BUDGET

PROGRAMME/ PROJECT DESCRIPTION		TECHNICAL TRACKING TEMPLATE						
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	314	Road/ Bridges	Construction of Internal Roads/ Drains in Valley Gardens, Rumukrushi	Atali, Port Harcourt	75,000,000	Completed	None	Project has been done
2	315	Roads/ Bridges	Construction of Dayspring Lane by Dayspring School	Abuloma, Port Harcourt	15,178,762.20	Not Done	The road was in bad shape and difficult to pass through.	Project has not been done
3	317	Roads/ Bridges	Construction of Spring Valley Road, Off NTA/Ozuoba Road Phase I	Mgbuoba, Obio/Akpor	30,121,758.00	Completed	None	Project has been done
4	318	Roads/ Bridges	1.8km Road/ Drainage	Police Housing Estate, Oyiibo	36,000,000	Completed	None	Project has been carried out.
5	320	Roads/ Bridges	Construction of Spring Valley Road, Off NTA/Ozuoba Road 2	PHALGA	31,456,305.00	Completed	None	Completed.

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6	343	Roads/ Bridges	Construction of Happy Street and Environs, Off Airport Road By Kemela Gas Station	Rukpokwu, Obio/ Akpor	34,020,000.00	Project was unascertainable.	The project could not be located.	Project cannot be located and remains unascertainable.
7	346	Roads/ Bridges	Construction of RCCG (Christ the Lord)- Ozuoba/ NTA link Road	Rukpokwu, Obio/ Akpor	42,840,000.00	Project could not be located.	Project was unascertainable	Project location was not ascertainable.
8	368	Roads/ Bridges	Construction of Foundation Faith Road by Rumuokoro Police Station, Obio/Akpor	Rumuokoro, Obio/ Akpor	40,105,573.20	Project has been completed	None	Completed.
9	374	Roads/ Bridges	Construction of Timothy Lane, Off Total Road, Abuloma, PHALGA	Abuloma, PHALGA	57,438,518.02	Project was Unascertainable	Project location could not be found.	The team was able to Access Total Gospel Road at Odili Road.
10	377	Roads/ Bridges	Construction of Gas Junction Link Road, Off Abuloma	Abuloma, PHALGA	57,438,518.02	Project has been completed	None	Completed
11	396	Roads/ Bridges	Construction of C.R.A Road in Odikiriike	Eielenwo, Obio/ Akpor	37,500,000.00	On-going	None	Project was on-going

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12	428	Roads/ Bridges	St. Matthew Lane, Off Christ Avenue Abuloma (1.9km).	Abuloma, Port Harcourt	44,676,000.00	Completed	None	Project has been completed
13	436	Roads/ Bridges	Construction of West-End Avenue off Rumuobasiolu Street, Psychiatric Hospital, Rumuigbo	Rumuigbo, Obio/ Akpor	42,393,600.00	Project could not be located.	Project was unascertainable	This location could not be found, despite all efforts made by the team.
14	467	Roads/ Bridges	Construction of Ogunabali Internal Road, Phase I	Ogunabali, Port Harcourt	10,629,219.29	Projects has not been done	There are good and bad internal roads, which cannot be measured or ascertained.	Only one of the roads is on-going on Phase 1. But some of the Lanes were in bad shape and needed resurfacing
15	479	Roads/ Bridges	Construction of Olokwu- Rumuowha Road, Eneka	Olokwu, Obio/ Akpor	300,000,000	Not done	None	Project has not been done
16	481	Roads/ Bridges	Construction of Rumuokpara Link Road, Rukpoku	Port Harcourt	37,500,000.00	Project was on-going	Impact cannot be measured.	Rumuokpara has three link roads to Rukpokwu but only one of them is on-going
17	491	Road/ Bridges	Construction of Akpos Marine Jetty Road, Abuloma.	Abuloma, Port Harcourt	36,000,000.00	Not done	None	Project has not been done.
18	510	Roads/ Bridges	Construction of Jessica Street Elioizu.	Elioizu, Obio/ Akpor	33,450,615.00	Not located		Project was unascertainable.

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19	130	Roads/ Bridges	Reconstruction of Abuloma Community Jetty	Abuloma, Port Harcourt	30,200,000.00	Not done	None	No work has been carried out at this location.
20	174	Roads/ Bridges	Construction of Road, Ogbogoro -Egbelu Road, Off Mgbosimini	Ogbogoro - Egbelu Road, Off Mgbosimini, Obio/ Akpor	692,572.00	Abandoned		As at 2013, the road was under construction but was found to be abandoned as at the time of writing of this report.
21	123	Jetty/Shore Protection	Shore Protection at Okujagu-Ama	Okujagu-Ama, Okrika	2,000,000.00	Not done	None	Nothing has been done
22	201	Roads/ Bridges	Construction of Elimgbu-Rumuehara-Rumuduru-Elioizu Road with Spur to Eneka	Elimgbu, Obio/Akpor	51,902,386.33	Not done	Road is in extremely bad shape.	The road is in a very bad shape and has deteriorated to the extent of being used as a refused dump site by residents of the area.
23	210	Roads/ Bridges	Construction of Chinda Crescent Eielenwo Internal Rds.	Eielenwo, Obio/ Akpor	30,600,000.00	Not done	None	Nothing has been done
24	188	Roads/ Bridges	Construction of Ogbunabali Internal Rd. Phase 2	Ogbunabali, Port Harcourt	26,000,000.00	Not done	None	Project has not been done.
25	229	Roads/ Bridges	Internal Road Akpajo	Akpajo/ Eleme	34,058,591.47	Not done	None	None of these project has been carried out
26	272	Roads/ Bridges	Construction of	Umuechem,	34,696,350.00	Completed	None	Project has been completed

27	273	Roads/ Bridges	Umuechem Internal Roads.	Etche	39,608,730.00	Not done	No project was done	Project has not been Implemented
28	239	Roads/ Bridges	Construction of Igwuruta Internal Road.& Drainages	Igwuruta, Ikwerre	27,000,000.00	Completed	None	
		Roads/ Bridges	1 Km Road from Elekehia, Ring Road to Elekehia Rebisi	Elekehia Rebisi, PHALGA				

TABLE 56: PROJECTS SELECTED FOR TRACKING FROM FEDERAL APPROVED 2013 BUDGET

PROGRAMME/ PROJECT DESCRIPTION		TECHNICAL TRACKING TEMPLATE						
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	ALLOCATION IN BUDGET (2013)	LEVEL OF COMPLETION	KTC	COMIX REMARKS
FEDERAL MINISTRY OF WORKS								
1			Construction of Eleme Junction Flyover and Dualization of the Access Roads to Omme Port in Rivers State. C/NO. 5899		1,000,000,000	Completed	None	Projected has long been completed but continually is reappearing in the budget.

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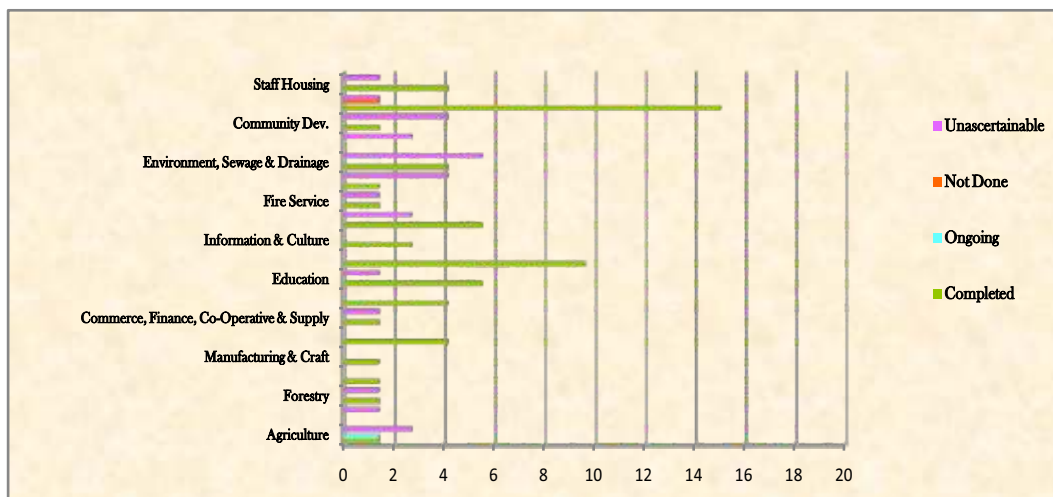
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2			Access Road to Eleme Port Harcourt Refinery C/No.6025	1,400,000,000	Completed	None	Projected has been done
3			Construction of Bodo-Bonny Road with a Bridge across Opobo Channel. C/No. 5662	1,000,000,000	On-going	None	Project was still on-going during our visit.

Chapter 11: Tracked Projects for Isoko South LGA

The chart below for Isoko Local Government Area shows various stages of projects tracked under Isoko South LGA 2012 Budget. These projects were selected from the LGA's Budget, with 19 sectors projects tracked. In this case, 70 projects were tracked covering all these sectors, with the following indicators. **Completed** projects that stood at **1.4%**, which included, Agriculture, Forestry, Fisheries, Manufacturing & Craft, Commerce, Finance, Co-Operative and Supply. Others are, Water Resources and Water Supply, Fire Service, and Community Development. Levels of completion of these projects were; Education (**5.5%**), Health (**9.6%**), Information and Culture (**2.7%**), Social Development, Youths and Sports (**5.5%**), Environment, Sewage and Drainage (**4.1%**), Staff Housing (**4.1%**), Rural Electrification (**4.1%**), Transport, Roads and Bridges (**4.1%**), and Central Administration (**15%**).

FIGURE 89: PERFORMANCE OF SELECTED PROJECTS TRACKED FROM ISOKO SOUTH LGABUDGET 2012



Also, **Unascertainable** projects were found to be at **1.4%** for the following sectors: Livestock, Commerce, Finance, Co-Operative and Supply, Education, Fire Service, Central Administration and Staff Housing. However, Community Development, Water Resources and Water Supply showed **4.1%** levels for **Unascertainable** projects. Agriculture, Town and Country Planning, Information and Cultural sectors shared similar **Unascertainable** category, with **2.7%**. Additionally, **5.5%** of the projects tracked under Environmental, Sewage and Drainages were also **Unascertainable**. Furthermore, only Agricultural sector have an **On-going** project of (**1.4%**), with one other project under Community Development, which was **Not done** (**1.4%**).

TABLE 57: ISOKO SOUTH LOCAL GOVERNMENT, OLEH - 2012 APPROVED ESTIMATES

CAPITAL EXPENDITURE – 2012									
4001 – AGRICULTURE									
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS	
1	4001	1	Purchase of Fertilizers		5,000,000.00	Completed		Information concerning the project could not be assessed. But (unverified) sources said, some fertilizers were distributed	
2		4	Cassava Procession Factory		56,000,000.00	On-going	None	Project was still on-going, during the time of compiling this report	
3		5	Assistance to Farmers		5,000,000.00	No information	No information	No information concerning the project	
4		6	Assistance to Cassava Farmers		20,000,000.00	No information	No information	No information concerning the project	

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CAPITALEXPENDITURE – 2012									
4002 – LIVESTOCK									
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS	
1	4002	1	Poultry and Piggery Farm		5,000,000.00	No information	No information	No information	No information
CAPITAL EXPENDITURE -2012									
4003 – FORESTRY									
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS	
1	4003	1	Planting of Trees (Aforestation)		1,000,000.00	No information	No information	No information concerning the project	No information
2		2	Purchase / Refurbishment of Tractors		20,000,000.00	Completed	No information	Information concerning the project could not be assessed	

CAPITAL EXPENDITURE -2012						
4004 – FISHERIES						
1	4004	1	Fisheries Establishment and FADAMA Project	100,000,000.00	Completed	Project has been completed.
CAPITAL EXPENDITURE – 2012						
4005 – MANUFACTURING AND CRAFT						
2			Micro-Credit Scheme	10,000,000.00	Completed	Project has been completed.
CAPITAL EXPENDITURE – 2012						
4006 – RURAL ELECTRIFICATION						
1	4006		Purchase / Installation of Electric Transformer and Generator	30,000,000.00	Completed	Project has been completed.
2			Extension of Electricity to Rural Areas	15,500,000.00	Completed	Information concerning the project could not be assessed
3			Provision of Street Lights	8,500,000.00		Information concerning the project could not be assessed

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CAPITAL EXPENDITURE – 2012									
4007 – COMMERCE, FINANCE, CO-OPERATIVE AND SUPPLY									
NO.	PROJEC T CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS	
1	4007		Construction and Maintenance of Motor Parks		10,000,000.00	No information	No information	No Information concerning the project	
2			Construction and Maintenance of Markets		55,000,000.00	No information	No information	Information concerning the project could not be assessed	
CAPITAL EXPENDITURE – 2012									
4008 – TRANSPORTATION, ROADS AND BRIDGES									
1	4007		Construction of Roads/ Bridges/ Culverts/ Link Roads/ Drainages (including Grading and Interlocking).		140,000,000.00	No information	No information	Information concerning the project could not be assessed	

2			Refurbishment / Supply of Heavy Duty Equipment's.		65,000,000.00	No information	No information	No information	Information concerning the project could not be assessed
3			Purchase of Vehicle / Mass Transit Buses.		23,200,000.00	No information	No information	No information	Information concerning the project could not be assessed
CAPITAL EXPENDITURE - 2012									
5001 – EDUCATION									
1	5001		Agency for Adult and Non-Formal Education.		500,000.00	No information	No information	No information	Information concerning the project could not be assessed
2			Maintenance/Construction of Nursery and Primary School.		30,000,000.00	No information	No information	No information	Information concerning the project could not be assessed
3			Provision of No. Primary School with Integrated Science Laboratory, Bore-Hole and Toilet.		5,000,000.00	No information	Team cannot ascertain the actual numbers of equipment purchased	Project is unascertainable	Information concerning the project could not be assessed
4			Assistance of DELSU, Oleh Campus / I.C.E.		1,500,000.00	Completed	Project has been completed	Project has been	Project has been

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									completed, though could not be measured.
5				Provision of Instructional Material for Schools.			7,500,000.00	Completed	Project has been completed.
CAPITAL EXPENDITURE – 2012									
5002 – HEALTH									
1	5002			Construction of Toilet, Kitchen and Water Boreholes for P.H.C at Umeh and Borehole at Erohwa/ Igvide			4,000,000.00	Completed	Project has been completed.
2				E.P.I / O.R.T / Purchase of Drugs and Dressings			8,000,000.00	Completed	Project has been completed.
3				Rabbies / Guinea Worm Eradication Programme.			500,000.00	Completed	Project has been completed.
4				Communicable Diseases Control (Aid, TB, Leprosy, etc).			5,500,000.00	Completed	Project has been completed.
5				Renovation/ Construction of Primary Health Care			51,500,000.00	Completed	Project has been completed.

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									completed.	
6						Centres.			completed	Project has been completed.
7						Reproductive Health / UNFPA, Roll Back Malaria Programme.		8,500,000.00	Completed	Project has been completed.
						Purchase of refuse Bins and P.H.C Hilux Van.		16,800,000.00	Completed	Project has been completed.

CAPITAL EXPENDITURE – 2012										
5003 – INFORMATION AND CULTURE										
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS		
1	5003		Installation and Maintenance of Communication, Security Equipment Network.		20,000,000.00	Completed	None	Project has been completed.		
2			Purchase of Media Equipment		5,000,000.00	Completed	None	Project has been completed. Only audio-		

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											visual was purchased
CAPITAL EXPENDITURE – 2012											
5004 – SOCIAL DEVELOPMENT, YOUTHS AND SPORTS											
1					Youth Empowerment Scheme		15,000,000.00	Completed	None	Project has been completed, but could not be measured.	
2					Care of Destitutes		1,200,000.00	No information	No information	No information concerning the project	
3					Care for Aged Persons		20,000,000.00	Completed	None	Project has been completed.	
4					Care for Victims of Natural Disasters		5,000,000.00	No information	No information	No information concerning the project	
5					Isoko Football Club / Competition		10,000,000.00	Completed	None	Project has been completed.	
6					Holy Pilgrimage		10,000,000.00	Completed	None	Project has been completed, but could not be measured	

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CAPITAL EXPENDITURE – 2012								
5005 – FIRE SERVICE								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1	5005		Purchase/ Maintenance of Fire Extinguishers.		10,500,000.00	Completed	Project has been completed	Project has been completed.
2			Installation of Thunder Arrestors		2,500,000.00	No information	No information	No information concerning the project
CAPITAL EXPENDITURE – 2012								
6001 – WATER RESOURCES AND WATER SUPPLY								
1	6001		Construction of Water Boreholes / Provision of Pipe Borne Water to Communities in the L.G.A		80,000,000.00	No information	No information	No information concerning the project

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2				Purchase/ Maintenance of Electric Generators to Power Water Schemes.		4,000,000.00	No information	No information	No information concerning the project	
3				Rehabilitation of Water Scheme and Pipe Lines.		8,000,000.00	No information	No information	No information concerning the project	
4				Extension of Pipe Borne Water to Council Secretariat and Staff Quarters.		5,000,000.00	Completed	Projects has been completed	Project has been completed.	
CAPITAL EXPENDITURE – 2012										
6002 – ENVIRONMENTAL, SEWAGE AND DRAINAGE										
1	6002			Construction / Maintenance of Abattoir / Slaughter Slab		6,000,000.00	Completed	Project has been completed	Project has been completed.	
2				Construction /Maintenance of Public Toilet in Market/Motor Park		11,000,000.00	Completed	Project has been completed	Project has been completed.	

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3				General Environmental Sanitation.		20,000,000.00	Completed	Project has been completed	Project has been completed.
4				Developing / Fencing of Public Cemetery		3,000,000.00	No Information	No Information	No information concerning the project
5				Environment Protection Agency and Related Projects.		1,000,000.00	No Information	No Information	No information concerning the project
6				Waste Management.		29,000,000.00	No Information	No Information	No information concerning the project
7				Fumigation / Refuse Disposal		20,000,000.00	No Information	No information	Information concerning the project
CAPITAL EXPENDITURE – 2012									
6003 – TOWN AND COUNTRY PLANNING									
	6003			Construction / Development of Modern Park		1,000,000.00	No Information	No Information	No information concerning the project

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				Property Evaluation and Survey/ Development of Boundaries.		11,000,000.00	No Information	No Information	No information concerning the project
CAPITAL EXPENDITURE – 2012									
6004 – COMMUNITY DEVELOPMENT									
1				Grant-in-Aid		40,000,000.00	No Information	No Information	No information concerning the project
2				Construction and Equipment of Nursery School		15,000,000.00	No Information	No Information	No information concerning the project
3				Grant to I.D.U		5,000,000.00	No Information	No Information	No information concerning the project
4				Skill Acquisition Equipment		15,000,000.00	No information	No Information	No information concerning the project.

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CAPITAL EXPENDITURE – 2012								
7001 – CENTRAL ADMINISTRATION								
NO.	PROJECT CODE	SECTOR	PROJECT/ PROGRAMME DESCRIPTION	LOCATION	APPROVED ESTIMATES 2012	LEVEL OF COMPLETION	KTC	COMIX REMARKS
1			Extension/ Renovation/ Furbishing of Secretariat		80,000,000.00	No information	No Information	No information concerning the project.
2			Consultancy Services / Feasibility		10,600,000.00	No information	No Information	No information concerning the project.
3			Purchase / Refurbishment of Vehicles		100,000,000.00	No information	No Information	No information concerning the project.
4			Construction\ Renovation of Area Customary Court Building and Delta State Independence Elect. GMS.		10,500,000.00	No information	No Information	No information concerning the project.
5			Renovation / Maintenance of Traditional Rulers Palaces		10,000,000	No information	No Information	No information concerning the project

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6				Construction of Legislative Blocks / Furnishing and Landscaping.		10,000,000.00	No information	No Information	No information concerning the project.
7				Contribution to joint Local Government Projects.		3,000,000.00	Not done	Not done	Not done
8				Political Awareness Programme/ 2011 Local Government Elections.		20,000,000.00	No information	No Information	No information concerning the project.
9				Purchase / Maintenance of Office Furnishing and Equipment.		10,000,000.00	No information	No Information	No information concerning the project.
10				Project Intervention / Completed Projects Unpaid.		250,000,000.00	No information	No Information	No information concerning the project.
11				Printing / Purchase of Service Materials.		17,000,000.00	No information	No Information	No information concerning the project.
12				End of Year/ Xmas Gifts.		30,000,000.00	No information	No	No

										Information	information concerning the project.
CAPITAL EXPENDITURE – 2012											
7002 – STAFF HOUSING											
1					Building Staff Residential Quarters		1,000,000.00	Not done	Not done	Not done	Not done
2					Rehabilitation / Renovation of Staff Quarters.		20,000,000.00	No information	No Information	No Information	Information concerning the project.
3					Fencing of Chairman, Staff Quarters, Secretariat and Landscaping.		21,000,000.00	No information	No Information	No Information	No information concerning the project.
4					Construction and Furnishing of c/m Quarters.		10,000,000.00	No information	No Information	No Information	No information concerning the project.

Chapter 12: Tracked Projects for Yenagoa LGA

With indicators below, this chart shows different performance levels of projects selected and tracked from Yenagoa LGA 2013 Budget. A total of forty six projects were tracked, with about **98.1%** of these projects being **Unascertainable**. As earlier stated, **Unascertainable** projects are either projects which could not be clearly defined on basis of being completed or on-going, or projects that could not be assessed, due to bottlenecks surrounding gathering of necessary information, or at a situation, where a project could not be visited due to poor terrain of its location, among others. Only **2.2%** of the projects visited were found to be **On-going** under Transport (Roads and Bridges) sector.

FIGURE 90: PERFORMANCE OF SELECTED PROJECTS TRACKED FROM YENAGOALGA 2013 BUDGET IN BAYELSA STATE

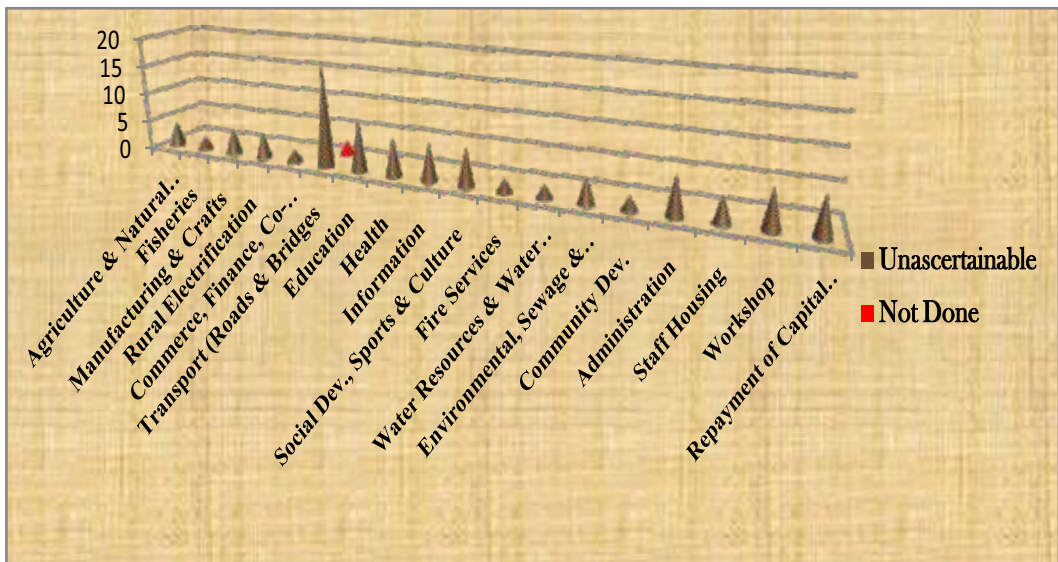


TABLE 58: ESTIMATES OF YENAGOA LOCAL GOVERNMENT COUNCIL 2013 - CAPITAL EXPENDITURE
 HEAD: 4001 - AGRICULTURE AND NATURAL RESOURCES

SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014 ALLOWANCES	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	Financial support to rural farmers		5,000,000.00	2,000,000.00	600,000.00	Project was unascertainable
2.	Acquisition of seedlings		3,000,000.00	2,000,000.00		Project was unascertainable
	TOTAL		8,000,000.00	4,000,000.00	600,000.00	
HEAD: 4004 FISHERY						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	SUPPLY OF FISHING NETS/ DUG-OUT CANOES		6,500,000.00			Project was unascertainable
	TOTAL		6,500,000.00			
HEAD: 4005 MANUFACTURING & CRAFTS						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL JAN-DEC. 2012	COMIX REMARKS
1.	SKILLS ACQUISITION TRAINING FOR YOUTHS		6,000,000.00	12,000,000.00	12,000,000.00	Projects were unascertainable
2.	WOMEN EMPOWERMENT TRAINING/ TAKE OFF GRANT		12,000,000.00	5,000,000.00		Project was unascertainable
	TOTAL		18,000,000.00	17,000,000.00	17,000,000.00	
HEAD: 4006 RURAL ELECTRIFICATION						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN ALLOWANCES	ESTIMATES	REVISED ESTIMATES	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS

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	2013-2014	2013	2012			
1.	SUPPLY OF DIESEL/ENGINE OIL/SPARE PARTS/REPAIRS/SERVICING	3,400,000.00	1,800,000.00	3,400,000.00	Project was unascertainable	
2.	ACQUISITION OF TRANSFORMERS/CABLES AND ACCESSORIES	19,000,000.00			Project was unascertainable.	
	TOTAL	22,400,000.00	1,800,000.00	3,400,000.00		
HEAD: 4007 COMMERCE, FINANCE CO-OPERATIVE AND SUPPLY						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN ALLOWANCES 2013-2014	ESTIMATES 2013	ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
	ECONOMIC					
1.	RENOVATION OF MOTOR PARKS/COMMERCIAL PROPERTIES		6,000,000.00	30,000,000	8,000,000	Project was unascertainable
HEAD: 4008 TRANSPORT (ROAD AND BRIDGES)						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
	TRANSPORT					
1.	CONSTRUCTION OF CONCRETE MOTORABLE WALKWAY AT MAYDEN MEDICAL CLINIC BAYBRIDGE, YENEZUE GENE OF 500M		12,000,000.00			Not done
2	PRADO JEEP FOR CHAIRMAN		9,000,000.00			Project was unascertainable
3	ESCORT HILUX FOR CHAIRMAN		5,000,000.00			Project was

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									unascertainable
4	MINI JEEP FOR VICE CHAIRMAN		8,000,000.00						Project was unascertainable
5	TOYOTA AVENSIS FOR HLGA		6,000,000.00						Project was unascertainable
6	TOYOTA AVENSIS FOR TREASURER		6,000,000.00						Project was unascertainable
7	TOYOTA AVENSIS FOR DAGS		6,000,000.00						Project was unascertainable
8	BUS FOR ADMIN. DEPT.		5,000,000.00						Project was unascertainable
9	HILUX FOR O/C REVENUE UNIT		5,000,000.00						Project was unascertainable

HEAD: 5001 EDUCATION		DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012
SUB HEAD	DETAILS OF EXPENDITURE			
1.	TEACHING AIDS TO PRIMARY SCHOOLS		5,000,000.00	
2.	PROVISION OF EXERCISE BOOKS/TEXT BOOKS		5,000,000.00	2,000,000.00
3.	COMPLETION/FURNISHING OF UBE OFFICE, OVOM		10,000,000.00	18,000,000.00
4.	RENOVATION OF 3 PRIMARY SCHOOLS EACH IN GBARAIN- EKPETIAMA/EPIE - ATISSA/OKORDIA-ZARAMA CLANS		100,163,709.00	
	TOTAL		120,163,709.00	20,000,000.00

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HEAD: 5002 HEALTH						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATE 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	PROCUREMENT OF HEALTH EQUIPMENT AND ESSENTIAL DRUGS		14,000,000.00	5,992,854.00	35,000,000.00	Project was unascertainable
2.	IMMUNIZATION/LOGISTICS/NID		11,000,000.00		8,000,000.00	Project was unascertainable
3.	FURNISHING OF HEALTH CENTRES		22,000,000.00			Project was unascertainable
	TOTAL		47,000,000.00	5,992,000.00	43,000,000.00	

HEAD: 5003 INFORMATION						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	ACQUISITION OF COMPUTERS AND ACCESSORIES		16,000,000.00	23,000,000.00	23,000,000.00	Project was unascertainable
2.	TRAINING OF PERSONNEL ON ICT/ASCON/UNIV. NSUKKA		4,000,000.00			Project was unascertainable
3	DESIGN OF COUNCIL'S WEBSITE		1,000,000.00			Project was unascertainable

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			21,000,000.00		23,000,000.00	
TOTAL						
HEAD: 5004 SOCIAL DEVELOPMENT, SPORTS AND CULTURE						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	PORBENI CUP PARTICIPATION		1,000,000.00			Project was unascertainable
2	MAIDEN YENAGOA L.G.A UNITY CUP & WRESTLING CONTEST		2,000,000.00			Project was unascertainable
TOTAL						
HEAD: 5005 FIRE SERVICES						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	FIRE FIGHTING EQUIPMENT AND SAFETY GADGETS FOR THE NEW SECRETARIAT		3,000,000.00			Project was unascertainable.
TOTAL						
HEAD: 6001 WATER RESOURCES AND WATER SUPPLY						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	SINKING OF BORE HOLES		9,000,000.00			Project was unascertainable
HEAD: 6002 ENVIRONMENTAL SEWAGE & DRAINAGE						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	CLEARING OF CREEKS/WATER HYACINTH AND DRAINANGES		12,000,000.00	20,000,000	20,000,000	Project was not carried out in the LGA
2.	PLING/EMBARKMENT		25,000,000.00			Project was not done
TOTAL						
HEAD: 6004 COMMUNITY DEVELOPMENT						
TOTAL						

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SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXPENDITURE JAN-DEC, 2012	COMIX REMARKS
1	WARD DEVELOPMENT PROJECT FOR 15 COUNCILLORS (5,000,000.00) EACH		75,000,000.00	75,000,000.00	75,000,000.00	Line Item unascertainable.
	TOTAL		75,000,000.00	75,000,000.00	75,000,000.00	
HEAD: 7001 ADMINISTRATION						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	FURNISHING OF SECRETARIAT ANNEX		127,000,000.00			Project was unascertainable
2.	FURNISHING OF CHAIRMAN'S OFFICE		6,000,000.00	90,000,000.00	90,000,000.00	Project was unascertainable
3.	FURNISHING OF VICE-CHAIRMAN'S OFFICE		4,000,000.00			Project was unascertainable
	TOTAL		137,000,000.00	90,000,000.00	90,000,000.00	
HEAD: 7002 STAFF HOUSING						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	RENOVATION OF STAFF QUARTERS		6,000,000			Project was unascertainable
2	CONSTRUCTION OF STAFF QUARTERS TWO STOREY BUILDING		65,000,000			This project was not done
	TOTAL		71,000,000			
HEAD: 7003 WORKSHOP						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	LEGISLATIVE ARM WORKSHOP/SEMINARS		10,000,000.00	20,000,000.00	20,000,000.00	Project was unascertainable
2	POLITICAL OFFICE HOLDERS WORKSHOP		10,000,000.00			Project was unascertainable
3.	STAFF WORKSHOP		5,000,000.00			Project was unascertainable
	TOTAL		30,000,000	30,000,000.00	35,000,000.00	

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HEAD: 9001 REPAYMENT OF CAPITAL LOAN/INTEREST						
SUB HEAD	DETAILS OF EXPENDITURE	DEV. PLAN 2013-2014	ESTIMATES 2013	REVISED ESTIMATES 2012	ACTUAL EXP. JAN-DEC. 2012	COMIX REMARKS
1.	PAYMENT OF CAPITAL LOAN/INTEREST		10,000,000	8,000,000.00	8,000,000.00	This line item was unascertainable.
2.	BANK LOANS		20,000,000	5,000,000.00	5,000,000.00	Projects was not ascertainable
3.	INTEREST TO BANK LOANS		10,000,000			Project was unascertainable.

Chapter 13: Inclusive Budget Advocacy Visits across the Region

Advocacy is a mobilization tool by an individual or group which aims to influence decisions within political, economic, and social systems and institutions. Budget advocacy is an aspect of advocacy that ensures proactive engagement of Civil Society Organizations with the fiscal process of government through the budget to make the government more accountable to the people and promote transparency. Budget advocacy also enables citizens and social action groups to compel the government to be more responsive to the needs and aspirations of the people in general, particularly, the deprived sections of the society.

In line with the objectives of the DELT4SLOG project, the Niger Delta Budget Monitoring Group made some advocacy visits to selected institutions across the region. This chapter dwells mostly on the deliberations and resolutions that were made at such advocacy meetings:

REPORT OF THE ADVOCACY VISIT TO THE AKWA IBOM STATE HOUSE OF ASSEMBLY BY THE NIGER DELTA BUDGET MONITORING GROUP ON 15TH OF APRIL, 2015

THEME: INCLUSIVE BUDGET AS INSTRUMENT FOR MASSIVE GROWTH AND POVERTY REDUCTION

ATTENDANCE:

Akwa Ibom State House of Assembly

1. Mandu Umoren – Clerk of the Akwa Ibom State House of Assembly
2. Udom Udom Ibanga – Deputy Director of Planning/Head of Budget/ Finance, Akwa Ibom State House of Assembly
3. Edet Etim Essang – Head of Planning, Research and Statistics, Akwa Ibom State House of Assembly

Niger Delta Budget Monitoring Group (NDEBUMOG):

1. Seun Adebawale – Technical Adviser NDEBUMOG (Team Leader)
2. Edet Raymond – Akwa Ibom State Coordinator NDEBUMOG
3. Lawrence Anado – Special Assistant to the Executive Director NDEBUMOG
4. Uboho Ezekeil Akpabio – NDEBUMOG Resident Volunteer (Akwa Ibom)
5. Emem Okon Itim – NDEBUMOG Resident Volunteer (Akwa Ibom)
6. Victor Effiong – NDEBUMOG Resident Volunteer (Akwa Ibom)

Introduction

The meeting began with formal introductions by both parties. The Team Leader of NDEBUMOG, Seun Adebawale, introduced himself and members of his team, while the

staff of the Akwa Ibom State House of Assembly took turns to introduce themselves.

There was a brief exchange of pleasantries, as both the Deputy Director of Budget/Finance, and the Head of Planning; Research and Statistics of the Assembly had participated in NDEBUMOG's DELT4SLOG III capacity building workshop held at Calabar in November 2014. After the pleasantries from both sides, the team leader of NDEBUMOG was then asked to present his advocacy speech.

Advocacy Speech, Reactions, Feedback and Responses

The Advocacy Speech

INCLUSIVE BUDGET AS INSTRUMENT FOR MASSIVE GROWTH AND POVERTY REDUCTION

Protocols:

The **Niger Delta Budget Monitoring Group** is a non-governmental, non-political and non-religious (regional) organisation, which was conceptualized in 2005 and registered by the Corporate Affairs Commission (CAC) on the 28th of October, 2009, with a *vision of a Niger Delta where all public resources are maximally utilized for the benefit of all the citizens, and a mission to promote transparency and accountability for sustainable development in Niger Delta and democratic consolidation in Nigeria*. We do these through the following aims and objectives:

- Simplifying and disseminating budget information
- Identifying and setting budget priorities
- Influencing revenue policies
- Identifying trends and providing budgetary projections
- Highlighting best practices
- Tracking revenues and expenditures
- Broadening popular community participation on fiscal issues and budgetary discipline
- Strengthening capacity of stakeholders toward inclusive budget at every tier of government

We thank you immensely for granting our request for this audience, which is for the collective good of the society. Our decision to embark on this advocacy visit is because of the urgent need to mobilize, educate, sensitize and draw attention of Nigerians to the need to turn-around societal (governance) quagmire and salvage the country from frightening governance setback.

Candidly, there is a connection between fiscal budgets of all tiers of government and the growing insecurity, corruption and mounting level of poverty in our society. Unfortunately, many people in our society see the problem confronting the public as absolutely spiritual,

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hence putting their faith on the Creator and looking up to heaven for cure to Nigeria's self-inflicted governance setback, without realising a chunk of the solution lies in budget implementation.

Speaking precisely, it is a known fact, that, citizens are yet to get massively involved in the budget process, from conceptualization, formulation, budget defence (before the legislature), debate (between the legislature and the relevant MDAs), passage (legislature alone without invitation of even the intended beneficiaries to budget defence sessions), execution/implementation (by government on behalf of the people), monitoring and evaluation (by government and the civil society) and impact assessment (by government, civil society); however we must state that the gains that the civil society has made so far in budget monitoring has been in the face of stiff opposition from various government institutions.

In view of the above, we (*the Niger Delta Budget Monitoring Group*) considered it necessary to expand the campaign and mobilization efforts of reaching out to important stakeholders like you, to advocate for citizens' inclusion in the budget process, which would deepen citizens' needs equilibrium, end-users sampling, value-chain- integrity, value for money on projects consideration, implementation and delivery, sustainability of projects, community ownership and protection of projects, which in the long run, shall promote governance inclusion, transparency, accountability, reduce corruption and deepen Nigeria's democracy.

However, these cannot be achieved without people like you reaching out to all and sundry within your constituency, networks, affiliations and associated stakeholders, including those elected or to be elected into government for all to realise and believe that *budget is life*. The budget is an instrument which affects everyone's life, irrespective of ethnicity, religion, colour, gender or political affiliation.

Therefore, we are messengers of *inclusive budget*, as we are passionate to see Nigerians embracing this message the same way they recharge their GSM Phones, which would spread the message in markets, schools, churches, motor parks, community meetings, among others.

The way to start is by asking for copies of the Federal, State or Local Government budget from the government. The second is to demand for inclusion of communities and stakeholders on considerations for projects which affect them likely to be passed through and into the budget, as opposed to the current practice of project imposition by government on the citizens. The third is to follow up, track and monitor those projects which affect various communities in the budget. The fourth is to carry out situational and beneficiaries analysis concerning such projects within the communal localities where the projects are sited, and the

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fifth is to connect impact analysis to the envelopes within the budget line items (leaving other cumbersome steps) but demanding/accessing copies of audited accounts of the government for inflow-and-outflow checks on the fluid certainty of the budget envelopes, which affect people's daily lives, from health to education to wealth distribution.

We thank you for the audience and attention.

God bless!

Reactions, Feedback and Responses

The Advocacy speech was read by the Team Leader, Seun Adebowale. Thereafter, the Deputy Director and Head of Budget, Udom Ibanga, welcomed the speech and stated that they (Akwa Ibom State House of Assembly) had cultivated the practice of meeting with traditional rulers and community people to obtain their input towards the budget process.

He further said the practice had indeed helped them to discover peoples' needs within the communities, which they hitherto knew nothing about. Unfortunately, he said, the practice could not continue in 2015 though he was optimistic that with the coming of a new set of Legislators (following the just concluded elections),s the practice is likely to be resumed.

The Head of Planning, Research and Statistics, Edet E. Essang, further suggested that NDEBUMOG should send a similar Advocacy team to meet with members of the new Akwa Ibom State Legislature, specifically; the Appropriation Committee, to engage them on inclusive budgeting. He promised to facilitate this meeting.

The Team Leader of NDEBUMOG expressed appreciation and willingness of NDEBUMOG to meet with the incoming members of the Legislature.

The Advocacy Team was then led to meet with the Clerk of the Akwa Ibom State House of Assembly, Mrs. Mandu Umoren. Following introductions to the Clerk, the leader of NDEBUMOG Advocacy Team, Seun Adebowale, expressed his (pleasant) surprise that the Clerk was a lady. She responded that most of her predecessors had been male, and that things were changing. She welcomed the visit and also expressed her willingness to engage with NDEBUMOG on inclusive budgeting.

The Team Leader then gave a vote of thanks.

**BRIEF REPORT ON NDEBUMOG ADVOCACY VISIT TO BAYELSA STATE
MINISTRY OF BUDGET AND ECONOMIC PLANNING, STATE SECRETARIAT
ANNEX 2, YENAGOA, ON WEDNESDAY, APRIL 22, 2015**

Again, the inclusive budget advocacy team of NDEBUMOG in Bayelsa State was taken to the state Ministry of Budget and Economic Planning at the State Secretariat Annex 2, Yenagoa on Wednesday, April 22, 2015.

NDEBUMOG's representatives, included: Moses Oguara, Pauline Dauseye and Igoniko Oduma, who represented the Executive Director, George-Hill Anthony.

OPENING FORMALITIES

The Commissioner in charge of the Ministry, Alfred Ambrose, and the Permanent Secretary were 'unavoidably' absent. They delegated some Directors in the Ministry - Mr. Felix Odubo, Mr. Alege and Mr. Smart, to represent the ministry. The Administrative Secretary of the Ministry was also present to take notes for the Ministry. Nevertheless, they received NDEBUMOG's delegation warmly.

Mr. Smart, who led the ministry officials, introduced members of his team, while members on NDEBUMOG's delegation were introduced by George-Hill Anthony, who was represented by Igoniko Oduma. Mr. Smart also explained that the Commissioner and the Permanent Secretary were unavoidably absent due to official engagements and that they had mandated them to represent the Ministry in the meeting.

INTERACTION

With the introduction over, Mr. Smart welcomed NDEBUMOG's team once again and asked us to state the object of our mission to the Ministry.

Before presenting the written advocacy address of the Executive Director, Igoniko Oduma thanked the Ministry of Budget and Economic Planning for the warm reception given to NDEBUMOG's delegation. He also expressed the hope that the meeting and the resulting synergy between the Ministry and NDEBUMOG would be beneficial to both sides and society in general. On the strength of those remarks, he proceeded to distribute copies of the address to the Directors of the Ministry. He quickly followed it up with the reading of the address.

After the reading of the address, Mr. Smart, in his response, remarked that the issues raised in the address were fundamental. But just before he could make further comments, Mr. Alege opted to make an observation. He observed that in his view, going by the aims and objectives of NDEBUMOG, it was in our position to present empirical profiles of NDEBUMOG's activities and achievements based on each of the stated aims and objectives contained in the address and not the Ministry that would oblige us details of its workings. We were on the

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verge of offering informed clarifications but Mr. Smart politely deflected it and asked Mr. Felix Odubo, the Director of Budget, to respond to the budgetary and governance issues highlighted in the address.

Mr. Felix Odubo spoke at length. He remarked that Bayelsa operates a people-oriented budget system. He noted that the 24-member State House of Assembly approves the budget, which is presented by the Executive arm of government. He said, it was believed that the lawmakers, who represent various constituencies, always consult their constituents in order to promote and protect their interest. He attempted to juxtapose between military regime and democratic governance, noting that under military rule, nobody interrogated budgets and citizens did not enjoy freedom as they are doing in a democracy. He further explained that community participation in the budget process, even in a democracy, would be difficult, because a meeting of communities cannot be convoked to conceptualise a budget vis-a-vis development projects. He also said the various ministries normally interface with stakeholder groups, like CSOs and NGOs, as part of pre-budgeting activities to collate priority needs, citing for instance, the State Ministry of Transport, which usually meets with NURTW and its marine transport counterpart, among others, before compiling its budget. He assured that the doors of the Ministry were always open to well-meaning groups, like NDEBUMOG, for collaboration and partnership to enhance budgeting process and development. He urged NDEBUMOG to assess the Ministry/Bayelsa State, whether it complies with basic guidelines of budgeting. He, however, admitted that capacity was low among the communities, the people, CSOs and NGOs operating in the State and suggested that efforts should be intensified towards improving capacity for effectiveness.

Head of NDEBUMOG's delegation, nevertheless, provided clarifications on Mr. Alege's earlier observation. Igoniko explained that NDEBUMOG has a huge profile of activities, accomplishments and credentials, so far. He also informed the Ministry officials that the beginning of budget work or budget monitoring and tracking by NDEBUMOG or with any other CSO begins, when the Federal Government, State Government and Local Government make their annual budget (documents) available to the public and CSOs. He pointed out that failure by governments to release yearly fiscal documents to the public shows how deficit they (Government) were in transparency and accountability, which are cardinal principles of democracy. He also noted that the current administration in the State under Governor Seriake Dickson had demonstrated some level of commitment to transparency and accountability through its monthly transparency briefing on income and expenditure of the State, which NDEBUMOG duly acknowledged at its Town Hall Meeting at Kaiama on Tuesday, April 22, 2015.

Mr. Smart informed us that Governor Dickson only signed the 2015 Budget into law recently and that copies of it would be made available in due course upon request.

CLOSING

The Ministry, again, thanked NDEBUMOG for the advocacy visit and re-assured us of its readiness to work with us. We also thanked the Ministry for the audience. We mentioned the fact that we are looking forward to getting copies of the State Government's 2015 Appropriation Bill/Act for inclusive budget work and further collaboration. The meeting ended with a warm handshake between the Ministry officials and members of NDEBUMOG's delegation.

BRIEF REPORT ON NDEBUMOG ADVOCACY VISIT TO THE AMANANAOWEI (PARAMOUNT RULER) OF KAIAMA TOWN, CHIEF J. O. BURUTOLU, EKPEIN THE II, ON TUESDAY, APRIL 14, 2015.

PREAMBLE

The train of Inclusive Budget Advocacy Visits of the Niger Delta Budget Monitoring Group (NDEBUMOG) in Bayelsa State landed at the palace of His Highness, Chief J.O.Burutolu, Ekpein the II, Paramount Ruler (Amananaowei) of ancient Kaiama Town, Kolokuma/Opokuma Local Government Area of Bayelsa State, on Tuesday, April 14, 2015. On the Delegation of NDEBUMOG include Alagoa Morris, Moses Oguara and the Executive Director, George-Hill Anthony, who was represented by Igoniko Oduma.

DISCUSSIONS

The advocacy meeting was scheduled for 4pm at Chief Burutolu's Palace. NDEBUMOG's Delegation departed Yenagoa, the state capital, and arrived Kaiama at 3:25pm. Shortly afterwards, our contact man in Kaiama, Ebiye Ogidiga joined us. We had been communicating with him on the advocacy visit to the palace.

At 3:37pm, we arrived at the Palace. However, NDEBUMOG' Delegation met the Monarch and Members of his Council of Chiefs in a formal meeting. While we waited outside, Ogidiga walked into the Palace, greeted them traditionally, and informed them that the NDEBUMOG team had arrived for the scheduled advocacy visit. Ogidiga came back and informed us accordingly. We waited.

From the vantage position that we stood and waited to be ushered in, we overheard the Chief-in-Council, briefing his subjects in native Izon dialect on NDEBUMOG's planned budget sensitization visit to the Palace and the advantages of the subject matter.

After conferring with his subjects, he asked that our Delegation be ushered in. He welcomed us into his Palace. He went straight to the point. He sought NDEBUMOG's understanding and remarked that the advocacy visit to his Palace would not take place. He explained that, as we could see, the Palace was in a crucial meeting ahead of the rescheduled State House of Assembly's election in eight State Constituencies of the State, including,

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Kolokuma/Opokuma Constituencies 1 and 2, for Saturday, April 18, 2015. He, however pointed out that the Palace would prefer an Inclusive Budget Town Hall Meeting for the people of Kaiama instead of the budget advocacy visit. He therefore, quickly proposed that the Town Hall Meeting be held on Tuesday, April 28, 2015, at Kaiama Community Town Hall, by which time, they would have been through with issues of the election. He also mentioned that the people of the community would be mobilised towards the Town Hall Meeting. We respectfully accepted the Monarch's proposal.

But just as NDEBUMOG thanked him and departed the Palace, the Treasurer of the Chief's Council walked up to us and inquired to know what time would be appropriate for the Town Hall Meeting. He also told us that the Palace had appointed its representatives, including himself, to the Town Hall Meeting. We agreed for 10 a.m. and that ended the interface with the Palace.

BRIEF REPORT ON NDEBUMOG ADVOCACY VISIT TO THE PENTECOSTAL FELLOWSHIP OF NIGERIA (PFN), BAYELSA STATE CHAPTER, ON WEDNESDAY, APRIL 8, 2015.

PREAMBLE

The Niger Delta Budget Monitoring Group (NDEBUMOG) Inclusive Budget Advocacy Visits continued in Bayelsa State on Wednesday, April 8, 2015, with a sensitisation visit to the State Chapter of the Pentecostal Fellowship of Nigeria (PFN) located along the Commissioners' Quarters Road, Opolo, Yenagoa.

Representatives of NDEBUMOG, which had included, Alagoa Morris, Moses Oguara and the Executive Director, Anthony George-Hill, who was represented by Igoniko Oduma, were cordially received by the PFN Chairman, Reverend Washington Agala. Other PFN officials present were Rev. Tony Prefa (Secretary), Rev. Barr. Godfrey Otio (Legal Adviser) and Rev. Million Dogimugha.

OPENING FORMALITIES/INTRODUCTION

After the warm reception of NDEBUMOG's representatives, the meeting commenced formally, with the PFN Chairman's welcome remarks. He also introduced the members of the executive of the Fellowship present. He moderated the meeting.

Representative of NDEBUMOG Executive Director also introduced members on the NDEBUMOG delegation. He informed that the Executive Director had mandated him to stand in for him. He proceeded to present his written address entitled, "Inclusive Budget as Instrument for Massive Growth and Poverty Reduction". Copies of the written address were distributed to the PFN officials.

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The PFN Chairman explained that the Fellowship has a national spread and that it is made up of established Pentecostal Churches across Nigeria. He recalled that NDEBUMOG had earlier written a letter to the PFN seeking audience on the subject matter. He remarked that the PFN and Civil Society Organisations and Non-Governmental Organisations are partners in progress for the betterment of society. He emphasized the need for collaboration to strengthen advocacy on issues that would improve the society. He also disclosed that the PFN operates an open system, in which, well-meaning individuals and organisations are always welcome for meaningful partnerships. He however prayed for NDEBUMOG to succeed in its activities.

After the PFN Chairman's remarks, NDEBUMOG Executive Director's representative read the written address. The PFN officials also followed the presentation with the copies of the address earlier distributed to them.

INTERACTION

As expected, the meeting took a more serious dimension after the reading of the written address. The PFN Chairman spoke first. He appreciated what he described as the good works NDEBUMOG has been doing. He went further to fire the first salvo. He asked to know, if NDEBUMOG had, in course of its field works, uncovered discrepancies in annual budgetary allocations for projects by governments. He also wanted to know, if NDEBUMOG had encountered scenarios where projects claimed to have been completed or near completion, were proportional or not disproportional to the budgeted sums of money allocated or otherwise. The Legal Adviser also asked to know, where NDEBUMOG office is located. The Secretary also asked questions on how NDEBUMOG sustains itself and its advocacy programmes, including staff. He also wanted to know what NDEBUMOG intends to do with the advocacy visit to the PFN. For Rev Million, he was specific in his inquiry, asking what steps would NDEBUMOG take if the outcomes of field works are not 'adopted' by governments and their agencies for policy formulation or policy re-direction, among others.

After listening attentively, the Executive Director, provided constructive answers and clarifications to all the questions asked by the PFN Executives and also cited instances, where necessary, to buttress and drive home the points made.

CLOSING

The PFN Chairman expressed delight at the responses to their questions. The Secretary also made similar encouraging remarks. The Legal Adviser, however, noted that if the issues of inclusive budget and governance highlighted in the address were being promoted and propagated in the manner so explained, then society was on the path to redemption. Although the meeting did not start with an opening prayer, the PFN Chairman gave a closing prayer to formally bring the meeting a closed.

BRIEF REPORT ON THE ADVOCACY VISIT TO THE NIGERIA UNION OF JOURNALISTS (NUJ),BAYELSA STATE COUNCIL, BY REPRESENTATIVES OF NDEBUMOG ON TUESDAY, APRIL 7, 2015.

PREAMBLE

The Niger Delta Budget Monitoring Group (NDEBUMOG) on Tuesday, April 7, 2015, took the advocacy on "Inclusive Budget" to the Nigeria Union of Journalists (NUJ) Bayelsa State Council at its Secretariat on Azikoro Road, Ekeki, Yenagoa, Bayelsa State

Officials of the Council led by the Chairman, Comrade Tarinyo Akono, warmly received the representatives of NDEBUMOG, including Alagoa Morris, Moses Oguara and the Executive Director, Anthony George-Hill, who was represented by Igoniko Oduma.

OPENING FORMALITIES

The meeting was moderated by the Secretary of the Council, Samson Opokuma. He began with a welcome remark, thanking NDEBUMOG for the visit to the NUJ. He also introduced officials of the Council who were present at the advocacy meeting. He, thereafter, offered an opening prayer to kick-start the meeting.

Leader of NDEBUMOG representatives also introduced members on the delegation. He disclosed that the Executive Director had mandated him to represent him on the advocacy visit. He also explained the essence of the visit. He further stated that he would also deliver the written address of the Executive Director entitled, "Inclusive Budget as Instrument for Massive Growth and Poverty Reduction". Copies of it were distributed to all present.

After the reading of the Executive Director's written address, the NUJ Chairman, Akono, responded. He remarked that issues of budget and budgeting were critical to society. He expressed dismay that over the years governments at all levels had been treating budget documents as secret documents and that every public office holder needs to know that the budget (Appropriation Act) is a law that must be obeyed to the letter. He also complained that budgets were being passed into law without public hearing and that budgets passed and assented to were not made public. The NUJ chairman noted that development in society had been stifled by duplication of projects in annual budgets by governments and lack of needs assessment. He called on the State House of Assembly to make budget documents public. He implored governments to carry out community needs assessment before budgeting. He equally assured that the Council was ready to collaborate with NDEBUMOG in the advocacy for "Inclusive Budget".

INTERACTION

The 'matters arising' from the Executive Director's written address sparked off a robust and constructive interaction between the NUJ officials and NDEBUMOG representatives on

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issues bordering on the inability of yearly fiscal appropriations to address developmental needs of society, government income and expenditure vis-a-vis transparency, accountability, community development and participation in budget processes. Also, some NUJ officials asked questions on the challenges faced by NDEBUMOG and its operational pattern regarding advocacy, which were carefully answered by the representative of NDEBUMOG Executive Director. Morris also made valuable contributions that broadened understanding on the issues of budget advocacy and government's poor attitude towards inclusive budget and governance.

CLOSING

NDEBUMOG suggested that the NUJ should set up an Advocacy Desk in the Council, which will, among others, liaise with Civil Society Organizations on various issues of advocacy to advance the course for real societal development. The meeting commenced with an opening prayer and also ended with a closing prayer given by Moses Oguara.

REPORT OF ADVOCACY VISIT TO THE OFFICE OF THE STATE AUDITOR GENERAL (OSAG), DELTA STATE ON 1ST APRIL 2015.

THEME: INCLUSIVE BUDGET AS AN INSTRUMENT FOR MASSIVE GROWTH AND POVERTY REDUCTION

Attendance:

Office of the State Auditor-General (OSAG), Delta State

1. Aghanenu P.O – Director, Govt. Acc OSAG
2. Utebor G.O – Director, Post Primary Institutions and Field Offices OSAG
3. Erhabor O.E – Director, Personnel OSAG
4. Okonji V.A (Mrs) – Director, VFM/PM OSAG
5. Onakpor M.A – Director, Finance and Acc. OSAG
6. Emasogbe Matthew – Director, Parastatals Acc. OSAG-
7. Odeyile Lucky – Auditor General. OSAG
8. Amudo C.G – Director PRS. OSAG

Niger Delta Budget Monitoring Group (NDEBUMOG):

1. Onyeukwu Chiedozi Miracle – Acting Team Leader, NDEBUMOG, Delta State
2. Okonkwo Collins – NDEBUMOG
3. Ogbuji Favour – Patience – NDEBUMOG
4. Ambrose Obe O. – NDEBUMOG
5. Onwubolu Edna N. - NDEBUMOG

Introduction

The advocacy started with a formal introduction by both parties, officers of the Office of the Auditor-General, Delta State and the team from Niger Delta Budget Monitoring Group

(NDEBUMOG), respectively. The team leader of NDEBUMOG was asked to present his Advocacy speech after introductions from both sides.

Reactions, Feedbacks and Response

The Advocacy speech was read by the Acting Team Leader, Onyeukwu Chiedozie Miracle. Thereafter, the AG welcomed the team and asked him to highlight areas of concerns, objective of the visit and what is required of office, so as to narrow down to the specifics. The team's leader stated that the OSAG plays a key role in budget issues as it relates to utilization, appropriation and implementation of funds, which affect the masses (the beneficiaries and end-users), with the team, thus seeking areas of partnership and collaboration for the growth of the system, as well as leveraging on the agency's expertise in monitoring and auditing the budget implementation process, information sharing and dissemination regarding audit findings and remediations.

Reactions to Advocacy speech:

Reaction: The AG responded by saying that government is their employer, thus, they are conservative with information, hence, they cannot abuse privileges they have at divulging secret information. He promised to release the Audited Report, upon request, through the necessary channels.

Response: The team leader, while responding, said, the mission of the visit is to build partnership and synergy, as well as compliment the work of government to ensure that resources are effectively used and maximized for the common good of all.

Reaction: Do you have government support before engaging in this process?

Response: Yes, NDEBUMOG has engaged the Government of Delta State for the past 6 years in matters relating to Budget and Budgetary Process (Ministry of Finance, Economic Planning, together with House of Assembly Committee on Finance and Appropriation).

We are here to partner with your department (Value for Money) on social audits, which is a part of the whole i.e. to find out how capital projects affect the life of the people, as well as, building the confidence of the end-users (beneficiaries) for popular participation in the budget process.

Reaction: Subsequently, there is need to pass through the appropriate channels e.g. Head of Service and SSG for copies of the Audited Report.

Response: The Team Leader welcomes the suggestion but emphasized legal complications on the implementation of the FOIA at the State level.

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Reaction: Budget Circular to Budget Defense has nothing to do with the OSAG, so there is need to engage the other Ministries (Finance, Economic Planning) and House Committee on Finance and Appropriation.

Response: The Team leader assured the OSAG that the engagement is ongoing but with emphasis on Audited Reports as the basis for this advocacy visit.

The Director, Finance and Acc. OSAG called on NDEBUMOG to help demystify the general impression around Performance of the budget and figures, which most times, are not cash based, hence affects the implementation – implementation are tied to available resources to meet budgetary items. He went further to say that budget is a mere expectation of XYZ revenue to be spent on XYZ project, within a period of time; stressing that the level of performance are dependent on revenue inflow. He added that with the drop in oil price, one will not expect government to do much. Thus NDEBUMOG should help educate the common man that when budget is passed, it does not mean physical cash at hand, which is the expectation of the average man. He said the OSAG provides assurance (leaning credibility to the accounts of government), even though they do not drive the process.

Reaction: How do you reach out to the community people?

Response: Conduct Town Hall meetings, Sensitizations and Capacity Building as usual. 19 of such were conducted by NDEBUMOG in 2015 across 4 States and 18 locations in the region.

Reaction: Ways of Information Dissemination

Response: Our programmatic reports, events and activities can be seen in our website and are well published and disseminated.

The Team Leader gave a vote of thanks.

BRIEF REPORT ON NDEBUMOG ADVOCACY VISIT TO THE BAYELSA STATE MINISTRY OF FINANCE, TREASURY BUILDING, LAMBERT ERADIRI ROAD, YENAGOA, ON WEDNESDAY, MAY 13, 2015.

PREAMBLE

On Wednesday, May 13, 2015, a delegation of NDEBUMOG, took the Inclusive Budget Advocacy Visits in Bayelsa State to the State Ministry of Finance, Treasury Building, Lambert Eradiri Road, Yenagoa.

OPENING FORMALITIES

NDEBUMOG representatives include: Moses Oguara, Pauline Dauseye, Jennifer Egein and the Executive Director, George-Hill Anthony, who was represented by Igoniko Oduma.

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Noel John Meshack, Head of Budget in Budget Control Unit of the Ministry, on behalf of the Commissioner for Finance and other Ministry's officials, received NDEBUMOG delegation with open arms in his office at the Treasury Building.

NDEBUMOG representatives were introduced accordingly by Igoniko Oduma, explaining that he was standing in for the Executive Director.

INTERACTION

With the opening formalities over, the Leader of NDEBUMOG team went straight to the object of the advocacy visit. He distributed the Executive Director's written address to Meshack and others. He quickly followed it up with the reading of the address.

After the reading of the address, Meshack, who is physically-challenged, responded. He commended NDEBUMOG for the Inclusive Budget Advocacy Visits. He remarked that it was apt and enlightening. He explained that the Commissioner for Finance was always on the move, due to official engagements in Abuja and elsewhere. He, however, observed that the welfare of persons living with disabilities was not usually captured in annual budgets of the government.

Meshack also observed that citizens were not interested in issues of budget governance and that they were only good at complaining about non-performance by the government. He noted that over 90 per cent of the citizens were not even aware that the budget is a public document. He urged CSOs and NGOs to work hard and also change their target audience for massive campaigns. He told NDEBUMOG delegation that a majority of persons who access budget documents are contractors and businessmen. He also observed that the government usually 'overshoots budget before the end of the year'. According to him, some Governors approve budgetary allocations for political reasons and to also satisfy their political associates. He remarked that in some other instances, some projects are allocated money every fiscal year without any implementation. He pointed out that budget is usually made for renovation of schools every fiscal year but schools are not renovated at the end of the budget year. He also noted the MTEF of the government does not address the concerns of persons with disabilities. Such he said, are his views generally as a citizen of Nigeria, concerning budget and not about the Government of Bayelsa State.

Meshack suggested that CSOs and NGOs must raise the bar of advocacy and mobilisation of citizens by embarking on massive education of the masses on the importance of budget governance.

In a remark, Moses Oguara, noted that Meshack was an important stakeholder in NDEBUMOG's Inclusive Budget Advocacy visits because of the strategic office he occupies. He added that, as the the Head of Budget, he will be a reliable partner in the effort to ensure budget governance.

CLOSING

Moses Oguara thanked Meshack for the audience which the Ministry granted NDEBUMOG delegation. He also expressed the hope that the synergy would be sustained.

In like manner, Meshack also lauded NDEBUMOG for the advocacy visit and expressed the hope that the collaboration between the organisation and the Ministry will be sustained for the growth and development of the Niger Delta and society.

Chapter 14: Inclusive Budget Town Hall Meetings across the Region

Town Hall Meeting is an informal public meeting that gives the members of a community an opportunity to get together to discuss emerging issues and to voice concerns and preferences for their community.

The Town Hall Meeting concept was introduced to the DELT4SLOG III project (it was not included in DELT4SLOG I and II) in order to get the communities more involved in the budget process, and thus, increase overall community participation. To this end, Sixteen Town Hall Meetings were organized in selected locations across the four states (four in each state) of Akwa Ibom, Bayelsa, Delta and Rivers State.

Below are the summations of the interactions at the Town Hall Meetings which are presented as communiques.

14.1 AKWA IBOM STATE

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET ORGANIZED BY THE NIGER DELTA BUDGET MONITORING GROUP (NDEBUMOG), WITH SUPPORT FROM OXFAM IN NIGERIA, HELD AT SKY POINT HOTEL AND SUITES, ORON, ON THE 13TH DAY OF MAY, 2015

The Niger Delta Budget Monitoring Group (NDEBUMOG), with support from Oxfam in Nigeria, held a One-Day Town Hall Meeting on Inclusive Budget for a Cluster of Oron Communities, comprising of Okobo, Mbo, Urue/Offong/Oruko, Udung Uko and parts of Uruan. The communities were grouped together for the convenience of the Town Hall Meeting.

The Town Hall Meeting was attended by Town Unions, Clergy Men, Youth Groups, Market Women Associations, Students, Women Groups and Community Based Organizations. The Town Hall Meeting was characterized by in-depth deliberations on its essence to deepen communal inclusion in the budgetary process, ranging from needs assessment to budget conceptualization, budget defence, implementation and impact assessment, among others.

We, the participants, therefore, endorsed as follows:

Accepting budget as a key tool the government should use to address fiscal injustice and also as a medium for communities' inclusion into the budgetary processes, if at all, envelope rascality must be stopped.

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Recognizing that the African Charter on Economic, Cultural and Social Rights have not been enforced in Nigeria due to lack of political will by the three tiers of government to empower communities through needs equilibrium for and participation in the budget processes;

Oro stakeholders express profound concern that the **Oro** nation has not been carried along and integrated into the budget processes, through consultation of local people and communities within the **Oro**, hence; the need for **Oro** communities' consultation and inclusion in the fiscal processes.

We demand, henceforth, that Local, State and Federal Government Budgets should be accessible and available to all stakeholders in **Oro**. Government at all levels should show political will to develop **Oro**, which is one of the points of entry of the early missionaries who came to Nigeria. Importantly, full and accelerated implementation of the construction of a Deep Seaport at Ibaka, which is within **Oro** Cluster and is of strategic value to our people, should not be abandoned. This will bring development in infrastructure, tourism and other sectors to **Oro** Nation. Upgrading of the Maritime Academy, **Oro**, to a full Maritime University for educational advancement of **Oro** people should not further be down-played by the government. Furthermore, we demand for the completion of **Oro** – Calabar section of the East-West Road project, including the dualization of the **Oro** - Uyo Highway.

Other strategic projects vital for Oro nation are:

- Control of erosion menace in the five Local Government Areas in **Oro** nation.
- Restoration of **Oro** - Calabar Ferry Services that have been abandoned several years ago.
- Construction of Beach Embankment at Efiat in Mbo Local Government Area.
- High level of insecurity around **Oro**, particularly, sea piracy, has adversely affected the lives and socio-economic development of the area.

We commit to follow up on accountability and fiscal inclusion that would bring development closer to our people and accelerate development of **Oro** nation, thereby deepening Nigeria's democracy.

Signed

Hon. (Mrs.) Esther Esong Edet -	Chief Whip, Okobo LGA
Comrade Felix Remegius Okon -	Ekeya Community, Okobo LGA
Mrs. Christy Godwin Edet -	Efiat Community Mbo LGA
Mrs. Eme Effiong Uno -	Urue Offong/Oruko LGA

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY THE NIGER DELTA BUDGET MONITORING GROUP (NDEBUMOG) , WITH SUPPORT FROM OXFAM IN NIGERIA, AT ROYALTY HOTEL, EKET, ON THE 14TH DAY OF MAY, 2015

The Niger Delta Budget Monitoring Group (NDEBUMOG) with support from Oxfam in Nigeria, held a One-Day Inclusive Budget Town Hall Meeting for a Cluster of communities in Eket, comprising of Ibeno, Onna, Mkpato Enin, Esit Eket and Ikot Abasi. The communities were grouped together to form a cluster for the convenience of the Town Hall Meeting.

The Town Hall meeting was attended by Students, Town Unions, Clergies, Youth Groups, Market Women, Women Associations and Community Based Organizations, among others.

Having deliberated exhaustively, we, the participants at the Town Hall Meeting, resolved as follows:

Budget is life, which the government should leverage on to address fiscal injustices and infrastructural disequilibrium in our communities, as well as integrate the communities into the budget processes for grassroots development.

The African Charter on Economic, Cultural and Social Rights has not impacted on the economic and social rights of Nigerians. The government has only paid lip service to the enforcement of the Charter. The effective enforcement of the Charter would impact positively on fiscal governance and promote economic and social rights of citizens.

Realizing that some projects listed for the Eket Cluster in the Federal, State and Niger Delta Development Commission's (NDDC) Budgets for 2013 were not executed in the fiscal year in context, we; (the Eket) stakeholders, hereby demand that our right to participatory democracy be respected by agencies of the government in all the processes of budget making.

Henceforth, the government should include Eket Cluster communities in its budget consultations, need assessments and participation in budget defences by the MDAs, particularly, from agencies, such as the NDDC, Federal MDAs, Akwa Ibom State Government and the Local Governments that makes up Eket Cluster.

We demand, therefore, that Local, State and Federal Government Budgets should be accessible and be made available to all stakeholders in Eket Cluster in hard copies since some community stakeholders do not have the ICT infrastructure to access the Federal Budget through the Budget Office of the Federation's website.

Multinational oil companies operating in Eket Cluster should harmonize their interventionist efforts for the benefit of Eket Cluster communities.

Importantly, more (environmental) remediation projects are needed in Eket Cluster to urgently address the menace of gully erosion and destructive activities of Oil Companies to our environment, which is threatening the Eket Cluster communities. Government should also look into the dilapidated schools and Health Centres across Eket Senatorial District.

We pledge to follow up on accountability and fiscal inclusion for our communities, which would accordingly accelerate development and deepen our democracy in Nigeria.

Signed

BRIGHT OKPOSON - IKOT USEKONG, EKET LGA
CAROLINE USEN - UPENEKANG, IBENO LGA
COMFORT DAVID OCHEME - MKPAT ENIN VILLAGE, MKPAT ENIN LGA
UNWANA OKUK EKWERE - IKPA TOWN, ESIT EKET
UKEME UDOIKPE ISAAC - IKOT NDUVA IMAN, ONNA L.GA

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY THE NIGER DELTA BUDGET MONITORING GROUP (NDEBUMOG), WITH SUPPORT FROM OXFAM IN NIGERIA, AT METHODIST WOMEN CIVIC CENTRE, IKOT EKPENE, ON THE 15TH DAY OF MAY, 2015

The Niger Delta Budget Monitoring Group (NDEBUMOG), with support from Oxfam in Nigeria, held a One-Day Inclusive Budget Town Hall Meeting for Ikot Ekpene Cluster communities on the 15th of May, 2015. Stakeholders for this meeting were drawn from: Essien Udim, Obot Akara, Abak, Ukanafun, Ika, Ikot Ekpene, Ini, Ikono, Etim Ekpo, and Oruk Anam. They were so clustered for the essence of meeting.

The Town Hall Meeting was attended by Youth Groups, Market Women, Clergymen, Community Associations, Students, Faith Based Groups and Community Based Organizations, among others.

We, the participants at the Town Hall meeting resolved as follows:

Information is power and knowledge of any process leads to sustainability, hence, we are demanding for our inclusion and integration in the fiscal processes by all tiers of the government for the good of Ikot Ekpene stakeholders, Akwa Ibom State and Nigeria in general.

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Realizing that some projects for this Cluster for the 2013 Budget were not carried out during the fiscal year in question, we; (the Ikot Ekpene stakeholders), hereby demand that our right to inclusion in a participatory democracy be respected by agencies of government. Henceforth, the government should include Ikot Ekpene Cluster communities in its budget consultation, need assessments and budget defences of MDAs, particularly from agencies such as Local Government, State Government, the Niger Delta Development Commission (NDDC), Ministry of Niger Delta Affairs and Budget of other agencies of the Federal Government.

We demand that, henceforth, Local, State and Federal Government budgets should be accessible and available to all stakeholders in Ikot Ekpene area, together with Audited Reports of government expenditure. Importantly, Gully erosion/flood control should be extended to other Ikot Ekpene clustering communities outside Abak Local Government.

Effective waste management equipment and tools should be provided in all Ikot Ekpene communities, including, construction of guest houses. Unstable power supply should be addressed adequately, with more high/low tension substations constructed in Ikot Ekpene Cluster communities.

Deplorable primary and secondary school buildings and facilities in Ikot Ekpene communities should be renovated. It has also been observed that some highly-placed members of the communities interfere and receive bribes from contractors and further aided them to do shoddy jobs in the communities. Again, some youths who do not have the necessary skills, foment trouble when projects are to be executed in communities. Henceforth, such youths should desist from such acts of violence in order for the communities to enjoy peace and attract infrastructural development.

We commit to follow up on inclusive governance and accountability that would deepen democracy in Nigeria.

Signed

Uwemedimo Edet Okon	-	Ikot Ekpene LGA
Evangelist Nse Edet	-	Manta 1, Abak LGA
Ema Ekpo	-	Ikono LGA
Otuekong Udoekong	-	Ikpe Udok, Essien Udim LGA
Chris Emmanuel	-	Edem Idim Ibakasi, Ini LGA
Glory Uko	-	Oruk Anam LGA
Stella Umoh	-	Obot Akara LGA
Glory Godfrey	-	Ika LGA
Enobong Frank	-	Etim Ekpo LGA
Ini Udo Ekong	-	Ukanafun LGA

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY NIGER DELTA BUDGET MONITORING GROUP(NDEBUMOG), WITH SUPPORT FROM OXFAM IN NIGERIA, AT MONTY SUITES, UYO, ON THE 16TH DAY OF MAY, 2015

An Inclusive Budget Town Hall Meeting was held on the 16th May 2015 at Monty Suites, Edet Akpan Avenue, Uyo, Akwa Ibom State. This event was for stakeholders for Uyo Cluster, made up of Uyo, Uruan, Ibiono Ibom, Itu, Ibesikpo, Nsit Atai, Nsit Ubium, Nsit Ibom and Etinan Local Government Areas.

The meeting was attended by Women Groups, Community Based Organizations, Youth Groups, Clergies, Politicians and NGOs within this Cluster.

After a robust interaction on the need for the government to carry out needs assessment before budget conceptualization and implementation, we, the participants, reached the following resolutions at this meeting:

The budget of the state government and other agencies should be harmonized, separated from duplication and appropriately labeled.

1. Civil society organizations and communities should be actively involved in the preparation of budget, bids monitoring for award of contracts, tracking, with monitoring and evaluation of these projects.
2. Communities should be involved in empirical assessment and appraisal of end-users impact for capital projects as passed in the budget.
3. The Public Procurement Act and other fiscal related laws should be respected in all processes of contract award.
4. Government should make budget document accessible to the citizenry.
5. Projects which are included in the budget for any particular fiscal year, whether completed or not, should be reflected in the subsequent fiscal years, including the actual releases for such a project in another column within the budget document to enable the citizenry follow up on the actuals, even without waiting for audited financial reports of the government.
6. Areas or locations of project should be specified in the budget for easy identification and tracking.
7. Proper legislation should be put in place to protect whistle blowers around the communities who are willing to exposed corruption.

Signed:

Mrs. Regina Fabian(JP)	- Chairperson, Communiqué Drafting Committee (CDC), Ibiono Ibom
Comr. David Etim	- Secretary CDC, Nsit Atai
Hon. Etim Ben	- Member CDC, Uruan
Deac.(Mrs.) Helen Umoh	- Member CDC, Itu
Pst. Samuel Oluyemi	- Member – CDC, Uyo
Unyime Ekpoudia	- Nsit Ubium
Samuel Ime	- Ibesikpo
Christiana Bernard	- Nsit Ibom
Aniema Nyong	- Etinan

14.2 BAYELSA STATE

COMMUNIQUE ISSUED AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY THE NIGER DELTA BUDGET MONITORING GROUP {NDEBUMOG}, WITH SUPPORT FROM OXFAM IN NIGERIA, AT ELEBELE TOWN HALL, ON THE 27TH OF MAY, 2015.

NDEBUMOG with support from Oxfam in Nigeria on May 27th, 2015, organised an Inclusive Budget Town Hall Meeting at Elebele Community for Elebele Cluster, comprising of Amorokeni, Kolo I,II and III, Emeyal I and II, Elebele, Imiringi, Otuasega,Oruma, Ibelebiri and Etegwe II Communities in Ogbia Local Government Area in Bayelsa State.

OBSERVATIONS

1. In most of Elebele Cluster, there are no good roads or other social infrastructure.
2. Government projects, like public primary and secondary schools, do not have adequate facilities and other instructional materials.
3. Projects, like the electrification of Oruma and Otuasega Communities contained in the 2012 and 2013 Budgets have nothing on ground.
4. Due process should be followed in the procurement and bidding for capital projects within our Cluster and beyond.

RECOMMENDATIONS

1. Communities in Ogbia LGA should be encouraged to develop a framework for prioritized projects to guide developmental process in the communities.
2. Government should include communities in the budget process and implementation.

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3. Proper baseline studies and needs assessment should be conducted, before projects are sited in communities.
4. The ongoing dualization of Yenegwe- Kolo- Nembe Road and Opolo-Elebele Road, which terminates at Elebele, should be extended to link other communities in this Cluster.
5. Government should expedite action to complete projects within record time.
6. We appeal to the Niger Delta Budget Monitoring Group to organise capacity building on budget monitoring for the Kolo Creek Development Foundation.

Signed:

- | | | |
|---------------------------------------|---|------------|
| 1. Mr. Christopher Ebuleke (Chairman) | - | Kolo II |
| 2. Mr. Edwin Oribo (Secretary) | - | Emeyal II |
| 3. Mr. Amikpo Wellington | - | Otuasega |
| 4. Mrs. WolisiWadum | - | Emeyal I |
| 5. Mrs. MarksonAmikponi | - | Elebele |
| 6. Chief Egabu Solomon | - | Kolo III |
| 7. Chief Amiekoni A. Igiri | - | Amorokeni |
| 8. Mrs. Consider Omere | - | Otuegwe II |

COMMUNIQUE ISSUED AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY NIGER DELTA BUDGET MONITORING GROUP {NDEBUMOG}, WITH SUPPORT FROM OXFAM IN NIGERIA, AT AMASSOMA TOWN HALL, ON MAY 28, 2015.

The Niger Delta Budget Monitoring Group, organised a Town Hall meeting on the 28th of May, 2015, at Amassoma for Amassoma Cluster comprising: Olugbobiri, Korokorosei, Amassoma and Aleibiri Communities in Southern Ijaw and Ekeremor Local Government Areas of Bayelsa State.

OBSERVATIONS

- i. Amassoma Cluster communities lag behind on good social infrastructure. Some road projects have not been completed many years after they were awarded example is the Dualisation of Amassoma main road (Oboro Road), from the East to the West-end of Amassoma. Also, the concrete walk-way from Aleibiri to Tuomo has been abandoned.
- ii. Government projects at the Aleibiri Technical College have also been abandoned.
- iii. There are no Women Development Centres in Southern Ijaw and Ekeremor Council Areas as contained in the 2013 Budget of Bayelsa State.

RESOLUTIONS

- i. There should be extension of electricity to areas that have been developed from the point of last electricity wiring in Amassoma. Also, the abandoned Amassoma Civic Centre project should be completed.
- ii. Government should apply due process in the procurement and bidding for contract awards and implement fully, the State's Fiscal Responsibility Act. Also, quality and specification should be adhered to and community people should be included from the beginning to finishing of projects.
- iii. Needs assessment should precede justification of any project. Also, Contractor's Sign post should be boldly placed at the project site for citizens' information.
- iv. Government should include communities in the budget process. Also, communities should be encouraged to submit "Community Charter of Demands" to guide the government on community projects.
- v. Uncompleted projects in the budget of a particular fiscal year for communities should be reviewed and completed in the subsequent fiscal year
- vi. Shore protection projects at Olugbobiri/Amassoma should be completed.
- vii. Civil society organizations and community-based organizations should form a forum on projects monitoring and budget tracking.
- viii. We appeal to the Niger Delta Budget Monitoring Group to publish uncompleted and on-going projects in Amassoma Cluster.
- ix. Amassoma Cluster seeks to have a project monitoring platform that will be affiliated to NDEBUMOG.

Signed:

- | | | |
|--|---|------------|
| 1. Chief B.D. Olologu (Chairman) | - | Amassoma |
| 2. Hon. (Mrs) Epigha Okpongu (Secretary) | - | Aleibiri |
| 3. Chief W.P.Tonweriyai | - | Amassoma |
| 4. Mr. Lue Amos | - | Olugbobiri |

COMMUNIQUE ISSUED AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET, ORGANIZED BY NIGER DELTA BUDGET MONITORING GROUP {NDEBUMOG} WITH SUPPORT FROM OXFAM IN NIGERIA AT HOIL SUITES, YENEGOA CITY, ON MAY 30, 2015.

The Niger Delta Budget Monitoring Group (NDEBUMOG), with support from Oxfam in Nigeria, on the 30th of May, 2015, organised an Inclusive Budget Town Hall meeting for Yenagoa Cluster of Bayelsa State. The meeting, which held at Hoil Suites, Yenagoa, was attended by women and youth groups, Community-Based Organizations, clergymen and politicians from Kpansia, Azikoro, Ogbogoro, Agudama, Koroama, Okordia, Okaka, Biseni, Zarama, Oporoma, Yenagoa, Nembe and Aleibiri communities.

OBSERVATIONS

1. There is a wide gap between what is in the budget for projects and services in Yenagoa Cluster. These do not seem to reflect actual budgetary allocations.
2. We frowned at some “authorities” in government within the State which claimed that the Freedom of Information Act is not applicable in Bayelsa State, since it is not domesticated in the State.
3. It is very difficult for CSOs and communities to access income and expenditure information from government MDAs in the state.
4. The Bayelsa State Transparency Law 2012, though operational, does not adequately address transparency issues as MDAs have refused to release income and expenditure information to interested members of the public.
5. The state government has failed to publish allocations released to Local Government Councils.
6. The government does not publish various sources of funds accruing to the state.
7. There are cases of duplication of projects by Federal, State and Local Governments, NDDC and donor agencies.
8. Annual budgeting process has become an annual ritual. Budget line items are defective, not specific and lack transparent and accountable framework to ensure the needs and priorities of the people and communities are met.
9. An intervention fund, like Sure-P, has no impact in the state.

RECOMMENDATIONS

1. Government should follow due process in the procurement and bidding processes for capital projects. Also, the quality and specification of projects should be followed strictly, while ensuring community inclusion in project conceptualization and implementation.
2. Government should include communities in the budget process. Also, communities should be encouraged to develop “Community Charter of Demands” to government to complement developmental processes at the community level.
3. Project that is included in the budget of a particular fiscal year, whether completed or not, should be reviewed and completed in the subsequent fiscal year
4. Civil society organizations and other community-based organizations should engage the government in project and budget monitoring and tracking.
5. Participants appeal to the Niger Delta Budget Monitoring Group to publish uncompleted and on-going projects in Yenagoa Cluster.

Signed:

1. Hon. (Mrs.) Epigha Okpongu (Chairman), Aleibiri
2. Barr. David Alagoa (Secretary), Ogbia
3. Sir. Godwin Ebeli, Ekeremor
4. Torki Dauseye, NGOs Rep.
5. Kikile Ovietemewo, Yenagoa

REPORT OF A ONE-DAY TOWN HALL MEETING ON INCLUSIVE BUDGET ORGANISED BY THE NIGER DELTA BUDGET MONITORING GROUP (NDEBUMOG) AT KAIAMA COMMUNITY TOWN HALL, KOLOKUMA/OPOKUMA LOCAL GOVERNMENT AREA, BAYELSA STATE, ON TUESDAY, APRIL 21, 2015.

The Town Hall meeting brought together NDEBUMOG team made up of two officials from the Head Office, two others from the Uyo Office and one from Asaba office of NDEBUMOG. Others at the meeting included community gatekeepers, members of Kaiama Community Development Committee (CDC), youth, women groups and other stakeholders. The objective of the Town hall meeting was to sensitise citizens on inclusive budget to deepen citizens' knowledge and understanding of the budgetary equilibrium, end-users sampling, value-chain- integrity, value for money on projects consideration, projects implementation and delivery, sustainability of projects, community ownership and protection of projects.

It is hoped that the advocacy project would, in the long-run, promote community inclusion in budget governance, transparency, accountability and reduction of corruption at all levels.

The following presentations were delivered during the town hall meeting:

1. DELT4SLOG III Town Hall Meeting Factsheet: Kaiama Cluster's Town Hall Meeting Projects.
2. Summary of projectory trend for Kaiama axis from the 2013 Budget of the Bayelsa State Government, the Federal Government and the NDDC.

The presentations highlighted budgetary figures, envelopes and projects covering various sectors within Kaiama axis in the 2013 Budgets of Federal Government and Bayelsa State, as well as the NDDC, as contained in the "Facts Sheets". There was also a graphical presentation on projects performance (sector specific) of the budgets under review.

OBSERVATIONS

1. Poor community participation in governance and budgetary processes.
2. Dearth of knowledge on ways to constructively engage the government on matters of budget inclusiveness and engendering accountability and transparency.

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3. Poor information and access to budget documents, public hearings and budget defence sessions.

RESOLUTIONS

1. Citizens of Kaiama Cluster demand access to copies of the Federal, State and Local Governments' Budgets from the government and NDEBUMOG.
2. Citizens demand inclusion of Community Development Committees (CDC) and Community Development Associations (CDAs) during considerations for projects which affect the communities directly.
3. Communities will follow up on community projects captured in the budget, as well as, track and monitor those projects earmarked for Kaiama Cluster communities.

Signed:

George-HillAnthony

Executive Director

Niger Delta Budget Monitoring Group

14.3 DELTASTATE

COMMUNIQUE ISSUED AT THE END OF A TOWN HALL MEETING FOR INCLUSIVE BUDGET WHICH WAS ORGANISED FOR WARRI CLUSTER STAKEHOLDERS BY THE NIGER DELTA BUDGET MONITORING GROUP (NDEBUMOG) AT EXCEL HOTEL, EFFURUN, WARRI, DELTA STATE ON WEDNESDAY, 20TH MAY, 2015.

At an Inclusive Budget Town Hall meeting for Warri Cluster Stakeholders organized by NDEBUMOG with support from Oxfam in Nigeria on Wednesday, 20th May, 2015, we, the participants, observed as follows:

1. That sufficient attention should be given to issues of over-bloated budget which has impacted negatively on service delivery within the Warri Cluster and the Niger Delta in general.
2. That the use of substandard materials for capital projects and poor supervision have contributed to huge infrastructural deficit, despite the fact, various MDAs draw 'fat' envelopes for monitoring and evaluation of their own projects which is abnormal and should be handled by independent bodies outside the implementing MDAs who should not be judges in their own case.
3. That poor waste management plans and lack of equipment are some of the setbacks confronting Warri and the Clustering Towns.
4. Lack of community input in budget conceptualization, planning, implementation and execution has greatly reduced beneficiaries' impacts, hence communities should participate in the budget cycle.

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5. That duplication/triplication of the same projects in every fiscal year does not portray the government as fiscally responsible, hence, it should be stopped.
6. That there should be transparency and inclusion of communities in the formulation of community projects across the Warri Cluster Communities.
7. That budget monitoring should start from community level to Local Government Areas and to State and Federal projects.
8. Prioritization for government buy-in into community budget and blueprint is fundamental to bridging the budgetary gaps.
9. There should be needs assessment before the state budget is prepared every year.
10. There should be public orientation/awareness on all budgetary frameworks concerning all tiers of government.
11. Communities should ask for projects' BOQ at the commencement of every project around and within their communities.
12. Sign post/labeling of government agencies/contractors/consultants handling project should be erected in areas of project (sites).
13. That project should also be publicized/tracked through news in electronics and print media to create public awareness and promote transparency.
14. That radio and television programmes accompanied with jingles should be created to discourage sycophants/public officers, whose intent is to steal public funds through budgeting.
15. That the picture of capital projects under execution should be uploaded via social media platforms, including, the cost to enable experts form judgment on the end product for such capital expenditure.
16. That there should be quarterly newsletters published by the Niger Delta Budget Monitoring Group concerning capital votes and projects execution for the entire region.
17. That CSOs and CBOs should take a leading role to create awareness in secondary schools and communities on budget monitoring.
18. All Community Development Committees (CDCs) doing budget monitoring within their communities must harmonize their role with various communities' heads/royal fathers.
19. Community stakeholders should be involved in budget processes from the MTSS to approval and implementation.
20. That the Freedom of Information Act as enacted by the Federal Government be domesticated by the States, as the FOIA is not enforced in Delta State.
21. That the need to re-orientate and re-organize Town Hall Meetings, using the bottom-top approach in communities, as an enlightenment tool is very necessary.

CONCLUSION

Participants expressed their appreciation to the organizers of the Town Hall for broadening their horizon on budget tracking, monitoring and implementation. Participants have been made to realize that they have the democratic right to hold community leaders, public

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officers and government agencies accountable on budget tracking, monitoring and implementation processes.

Finally, CDCs, CBAs, NGOs, CSOs, CBOs and government officials should take community projects as developmental projects for all and not an avenue to siphon public funds for personal aggrandizement. There should be regular feedback from participants who attended the Town Hall Meeting on capital projects within their Clusters and that Niger Delta Budget Monitoring Group (NDEBUMOG) should also follow up.

The total number of participants at the Town Hall Meeting for Warri Cluster was forty-six (46) persons, made up of Youth Leaders, Market Women, Local Government Officials, Community Leaders, CDCs, NGOs, CSOs and CBOs etc.

Signed:

Comrade Gift Adogbeji Obomu	-	Effurun, Uvwie LGA
Comrade Godspower Duwara	-	Orhuwhorun, Udu LGA
Soya Ufuoma Jeremi,	-	Ughelli South LGA
Mary Fuludu	-	Warri, Warri South LGA
Etsede Tsola Gbokoda,	-	Warri North LGA
Comrade Morris Ogah,	-	Alaigba Ugborodo, Warri South West LGA
Joy Udongwo,	-	Okuokoko, Okpe LGA

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET ORGANIZED BY NIGER DELTA BUDGET MONITORING GROUP(NDEBUMOG) WITH SUPPORT FROM OXFAM IN NIGERIA, AT OLORI 19, ABRAKA, ON THE 21ST DAY OF MAY, 2015

The Niger Delta Budget Monitoring Group, NDEBUMOG, organised an Inclusive Budget Town Hall Meeting on the 21st of May 2015 at Olori 19 Hotel, Abraka, Delta State, for Abraka Cluster stakeholders, made up of: Abraka, Kwale, Okpai, Obiaruku, Beneku, Aboh, Eku and other communities. The meeting was attended by Women Groups, Students, Community Based Organizations, Youth Groups, Clergymen and Politicians, among others. After a robust deliberation, we, the participants, reached the following resolutions:

1. Budget allocation should be deployed for the creation of jobs for graduates in order to reduce crime rates in the society.
2. Provision of constant power supply by the Benin Electricity Distribution Company (BEDC) to communities should be prioritized. Except communities that are host communities to companies engaged in extractive activities in their areas, all other communities do not have access to power supply. For example, Kwale, Agbor, Abrade, Okuepagha and Okpai.
3. It is imperative for government to construct an ICT Park in Abraka, considering the high youth population in the area.

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4. The Modern Market project in Kwale, which has been in deplorable state for sometimes, should be completed.
5. We demand for the rehabilitation of Primary and Secondary Schools around Abraka Cluster. They include (i) Abraka Grammar School, Abraka (ii) Utagba Grammer School, Kwale, (iii) Okpai-Oluchi Primary and Secondary School.
6. We also demand the construction of irrigation systems in various areas of Abraka, Okpai, Kwale, Obiaruku and Eku.
7. That development of roads in the following areas should be given priority: Abraka, Kwale, Onu-abor, Beneku, Eku. Others are: (i) Ekrejeta, (ii) Okpai, (iii) Beneku, (iv) Abraka, (v) Kwale, etc.
8. We call for legislation to protect whistle blowers.

CONCLUSION

We appeal to the Niger Delta Budget Monitoring Group (NDEBUMOG) to accordingly forward these resolutions to the appropriate quarters for action.

Signed:

Comr. John Obiorah	-	Ndokwa East LGA
Edeghor. O. Friday	-	Ughelli
Ejovwokoghene. B. Emudiakevwe	-	Ughelli North LGA
Rev Oghenrhoro Onoriode	-	Ethiope East LGA
Princilia Eboh	-	Ethiope East LGA
Prince. A. Owuma	-	Ethiope East LGA
Obi Blessing	-	Ndokwa West LGA

DECLARATION AFTER A ONE-DAY COMMUNITY TOWN HALL MEETING ON INCLUSIVE BUDGET ORGANIZED BY NIGER DELTA BUDGET MONITORING GROUP {NDEBUMOG} WITH SUPPORT FROM OXFAM IN NIGERIA, AT SHALOM CHRISTIAN COMPLEX, AGBOR, DELTA STATE, ON THE 22ND OF MAY 2015.

The Niger Delta Budget Monitoring Group held an Inclusive Budget Town Hall Meeting on the 22nd of May, 2015, at Shalom Christian Complex, Agbor, Delta State, for Agbor Cluster stakeholders, comprising: Ika North- East and Ika South LGAs. It was attended by Community Leaders, Women Groups, Students, CBOs, Clergymen and Community Development Committees.

RESOLUTIONS

1. In Ika Nation, there are no good roads. Some road projects have been “under construction” for upward of eight years. Examples of such roads include, Dualization of Old Lagos-Asaba Road, Dr. Whyte Street, Agbor, Ute- Elugu Road, Aliagwai/ Oki Road.

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2. Government projects at Primary and Secondary Schools should include provisions of adequate facilities for staff and students.
3. Government should employ facility managers for the effective management of facilities in our Primary and Secondary Schools and Higher institutions.
4. Civil society organizations and communities should collaborate to form platforms for monitoring and evaluation of projects.
5. The project- Delta Leisure and Destination Park, Umunede, as indicated in the Delta State 2013 Budget, has nothing on the ground to show for any work done, therefore, government should review the project.
6. Government should follow due process in the procurement and bidding processes for capital projects.
7. A proper needs assessment should be conducted before projects are sited.
8. Government should include communities in the budget processes.
9. Projects that are captured in the budget of a particular fiscal year, whether completed or not, should be reviewed in the subsequent fiscal year.

Signed:

- | | | |
|---------------------------------------|---|--------------------|
| 1. Major S.N Ehijinwa Rtd. (Chairman) | - | Ika North East LGA |
| 2. Engr. Evans Okunwaye (Secretary) | - | Ika South LGA |
| 3. Comrade. Augustine Eseka | - | Ika North East LGA |
| 4. Mr. Atulegwu Celestine | - | Ika North East LGA |
| 5. Mr. Onyeka P. Ujedibie | - | Ika North East LGA |
| 6. Mr. Jude Ogomegbulem | - | Ika North East LGA |
| 7. Comrade (Mrs.) Ataiko A. Anthonia | - | Ika South LGA |
| 8. Mr. Ijeh Chidi | - | Ika South LGA |

A COMMUNIQUE ISSUED ON THE NIGER DELTA BUDGET MONITORING GROUP'S TOWN HALL MEETING FOR ASABA CLUSTER HELD ON SATURDAY, 23RD MAY, 2015, AT CHAD-EF HOTEL, ASABA, DELTA STATE

INTRODUCTION

The Niger Delta Budget Monitoring Group (Regional Accountability Centre) held an Inclusive Budget Town Hall meeting in Asaba for Asaba Cluster Stakeholders on Saturday, 23rd May, 2015, at CHAD-EF Hotel, Asaba, Delta State. The Town Hall Meeting was supported by Oxfam in Nigeria.

At the end of the Town Hall meeting, we, the participants observed, as follows:

- (i) Citizens have poor knowledge of the concept of state budget.
- (ii) Absence of citizens' participation in budgetary processes needs to be bridged by all tiers of government.
- (iii) The budget document is not accessible to the citizens.
- (iv) Duplication of projects in the budget from year to year remains unabated.

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- (v) Non-adherence to Fiscal Responsibility and Procurement Laws is a setback for inclusive fiscal accountability.
- (vi) That some projects in the budget are not clearly defined i.e; locations and amounts.
- (vii) That best practices are not applied in project monitoring and evaluation.

RESOLUTIONS

- (i) Civil Society Organizations, FBOs, CBOs, CDCs should mobilize and sensitize citizens on basic issues of the State Budget.
- (ii) Citizens should see it as their responsibility to improve their knowledge on the budget processes.
- (iii) Citizens, organizations and other independent-minded stakeholders should make timely interventions during budget cycles.

RECOMMENDATIONS

- (i) Information on state capital projects should be made public and be accessible to the grassroots
- (ii) There should be capacity building for CSOs and community leaders on budget issues
- (iii) There is need for public enlightenment at the grassroots on Freedom of Information (FoI) Act
- (iv) Physical implementation statuses of projects should be made public to check fund disbursements
- (v) Town Hall meeting/Public hearings should be held both in urban and rural areas.

CONCLUSION

In conclusion, participants expressed their appreciation to organizers of the Town hall meeting, as the meeting has deepened their understanding of inclusive budget, monitoring and evaluation.

Thirty-five participants comprising Moulders of Public Opinion, Youth Leaders, CDCs, Leaders of CSOs and NGOs, Women Leaders, Politicians, Labour Leaders, among others, attended the Town Hall Meeting.

Signed:

Barr Bridget Anyafulu	-	Oshimili South- Chairman
Uyero Erarawewho Jnr.	-	Ndokwa East- Secretary
Okonkwo Collins	-	Ika North East, Member
Nwabueze Kelvin	-	Oshimili South, Member
Uche Osakwe	-	Ndokwa West, Member
Akaze Boney	-	Aniocha North, Member
Afokobah Celestine	-	Aniocha South, Member
Eleh Clement	-	Ndokwa West, Member

14.4 RIVERS STATE

COMMUNIQUE OF THE 13TH INCLUSIVE BUDGET TOWN HALL MEETING OF NIGER DELTA BUDGET MONITORING GROUP HELD ON 3RD OF JUNE, 2015 AT OMOKU CIVIC CENTRE (OMOKU), ONELGA, FOR OMOKU CLUSTER, RIVERS STATE

On June 3, 2015, the Niger Delta Budget Monitoring Group, NDEBUMOG, organised an Inclusive Budget Town Hall meeting with support from Oxfam in Nigeria for Omoku Cluster in Rivers State. This comprised, four Local Government Areas, namely, Ahoada East, Ahoada West, Abua and Ogba/Egbema/Ndoni, which were grouped into a cluster for the purposed of this meeting.

OBSERVATIONS

1. The proposed construction of market stores at Obagi, ONELGA, as contained in the 2013 Budget of the Rivers State Government was not carried out. This is captured in NDEBUMOG's Inclusive Budget Town Hall Meetings "Abridged Fact Sheet 2015", page 59, with chat Account Number 457000010259.
2. Road construction projects in Akabuka, Ohanga, Elehia-Ikiri, Egbada and Okansu communities in ONELGA were abandoned after bush clearing.
3. Although the shore protection project at Ndoni was carried out, the job is below standard.
4. Projects embarked upon at the sporting areas of the Federal College of Education (Technical) Omoku, have been abandoned.
5. It is however commendable that some projects for the Federal College of Education (Technical) Omoku, captured in the "Abridged Fact Sheet 2015" have been completed.
6. Omoku Cluster has been marginalized in budget considerations and allocation of projects by the State and Federal Governments.
7. Apart from the FCE (T), Omoku, there is no other Federal presence in the area despite the huge oil revenue derived therefrom.
8. Omoku community is not consulted and accorded preference in budgetary considerations and allocation of projects by the government.

RESOLUTIONS

1. The project for the building of market stalls at Obagi and Road Construction projects at Akabuka, Ohanga, Elehia-Ikiri, Egbada and Okansu communities should be completed without delay.
2. It is hereby demanded that the shore protection work at Ndoni and the projects awarded for the sporting areas at the FCE (T) be revisited and reviewed for the benefit of the communities.

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3. Government should include Omoku Cluster in budgetary considerations and distribution of development projects.
4. Omoku Cluster deserves more Federal presence in terms of the provision of social amenities because of its contribution to the economic well-being of the federation.

Signed

- | | | |
|--------------------------|---|---------|
| 1. HRH Udie Onnuah | - | Obiety. |
| 2. Innocent Olomah (Sr) | - | Omoku |
| 3. Otutu Christian C . | - | Omoku |
| 4. Okirie Kingsley | - | Obiety |
| 5. Ikoru Paul U. | - | Usomini |
| 6. Ohia Blessing Akumjcn | - | Usomini |
| 7. Ugoji B. U. | - | Obietu |

COMMUNIQUE OF THE 14TH INCLUSIVE BUDGET TOWN HALL MEETING HELD BY NIGER DELTA BUDGET MONITORING GROUP AT PEACE AND FREEDOM CENTRE OF THE MOVEMENT FOR THE SURVIVAL OF Ogoni PEOPLE (MOSOP), BORI, RIVERS STATE ON THE 4TH DAY OF JUNE, 2015.

The 14th Inclusive Budget Town Hall meeting was organised by the Niger Delta Budget Monitoring Group (Regional Accountability Centre) with support from Oxfam in Nigeria for Bori Cluster at the Peace Centre of MOSOP, Bori, Rivers State.

Deliberations at the meeting centred on issues bordering on community accountability and the selected projects for Bori Cluster from the Rivers State Government's 2013 Budget.

OBSERVATIONS

1. Projects meant for Ogoni were critically appraised. It accordingly attracted reactions from representatives of various communities.
2. That some projects in the Bori Cluster were not executed or completed. Examples are: Sakpenwa, Bori-Kono Road and Nyowii Deen Lukue Road, Nyokura Tem Gbara, Lore Luebe Road, to mention but a few.
3. That communities are not conscious of the planning or budgetary provisions for projects within their localities.
4. That the villages affected by some projects were not mentioned in the budget to help the people identify whether the projects were executed or not. Examples of such projects are the water projects in the seven communities in Nyo Khana Constituency II.

RECOMMENDATIONS

1. Government should involve local communities in the planning, budgeting and implementation of community projects.
2. Communities should develop interest in the projects that are sited in their area.
3. Community representatives should be conscious of their rights concerning planning, budgeting and implementation of projects in their communities.
4. That representatives should be expanded to involve more youth leaders, CDCs, Chiefs, Women Leaders and others, which should be reached at future expanded Town Hall meetings.
5. That the awareness for inclusive budget should be a continuous process.
6. That future representations at Town Hall meetings should be comprehensive, involving more community leaders, NGOs and Government representatives.
7. The organizers of the programme were commended for the good organization of the forum.

Signed

1. N-Uenee C. Doosu-
2. Yaako I
3. Bohr Cecilia
4. Torwe Grace
5. Nkara Barine

COMMUNIQUE ISSUED AT THE 15TH INCLUSIVE BUDGET TOWN HALL MEETING OF THE NIGER DELTA BUDGET MONITORING GROUP, NDEBUMOG, HELD ON 5TH JUNE, 2015 AT OBIRI OROSI HALL, ISIOKPO, IKWERRE LOCAL GOVERNMENT AREA, RIVERS STATE

NDEBUMOG Regional Accountability Centre with support from Oxfam in Nigeria, organised an Inclusive Budget Town Hall meeting for Isiokpo Cluster in Rivers State, grouped together as Oyigbo, Emouha, Ikwerre, Degema, Etche and Omuma Local Government Areas of Rivers State on Friday, 5th June, 2015.

After exhaustive deliberations, the following observations and recommendations were adopted:

OBSERVATIONS

1. Information about the budget circle (framework) in use by the Rivers State Government was vague.
2. Some projects were abandoned between 2012 and 2013
3. Some internal roads for Isiokpo Cluster are done up to 60 per cent. Some are on-going
4. There are some projects without any information.
5. Isiokpo was cut off in the execution of Omerelu-Ubima road.

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6. Some projects are partly executed because the amount of money approved cannot do the entire work.
7. Four internal roads in Ubima were reconstructed and asphalted.
8. Corpers' Lodge was done but without teachers' quarters.

RECOMMENDATIONS

1. Projects budgeted for in 2013 but which were either done half way or abandoned or not completed at all should be completed for the benefit of affected communities.
2. It is also recommended that in future, government should involve communities in the budget process.
3. Government should carry out needs assessment along with the communities to identify projects of priority.
4. Government should set up project monitoring committee on adhoc basis at communities to interface with communities on capital projects for effective implementation.
5. Government and Local Government Councils should organise Town Hall meeting of this kind before drafting of budget.
6. Government should create employment opportunities for the youths.
7. Government should assist in construction of internal roads in Ogbodo.
8. There is the need to establish Skill Acquisition Centres for this Cluster by government.

Signed

- | | | |
|----------------------------------|---|-------------------|
| 1. Sir. Chika C. Amadi (JP) | - | Adanta |
| 2. Snr. Elder Princewill Nwobike | - | Chairman, C.D.C |
| 3. Mrs. Patience A. Wordu(JP) | - | Ogbodo |
| 4. Miss. Priscillia Augustine | - | Omueke |
| 5. Daniel Dimm Y. | - | Chairman, Ogbodo. |

COMMUNIQUE ISSUED AT THE END OF THE 16TH TOWN HALL MEETING OF NIGER DELTA BUDGET MONITORING GROUP, HELD ON 6TH OF JUNE, 2015 AT RANDOLPH HOTEL, PORT HARCOURT, FOR PORT HARCOURT CLUSTER, WITH THE SUPPORT OF OXFAM IN NIGERIA

Participants at the meeting were drawn from the various communities around Port Harcourt, including, Civil Society Organizations, CDCs, and residents/ indigenes of the various towns and villages in Port Harcourt.

The participants contributed effectively and efficiently during the exercise. A committee of five persons for the drafting of communique was selected during deliberations. Discussions and deliberations centred on the state of budget implementation at Port Harcourt

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Cluster. Port Harcourt is highly considered to be strategic in the social, political and economic life of the Niger Delta region. Hence, there is the need for Port Harcourt to be a well-developed city to cater for the needs of Port Harcourt indigenes, settlers and visitors to the Niger Delta region.

The meeting looked into the state of the 36 capital projects, which are contained in the State Government Budget 2013 and the implementation of same, through the State Ministry of Works, effective from year 2013, with an expenditure chain from the 2012 Budget and a budgetary plan through the Medium Term Expenditure Framework 2013-2016.

OBSERVATIONS

1. That of the 35 projects which appeared in the critically-appraised Fact sheet, 13 projects were completed.
2. Eight projects were abandoned after contractors had moved to the sites
3. There was no presence of contractors for six projects that appeared in the Budget for the 2013 fiscal year.
4. Work in progress on eight roads.
5. That most of the road projects deteriorated within a year or two, after completion.
6. Community interference to protect their interest, often times, hampers the smooth implementation of projects in the communities.

RESOLUTIONS

1. Government should mandate contractors of abandoned road projects to return to sites.
2. Rivers State Government should commence the construction of road projects which funds have been allocated in the budget, particularly, as itemised in Nos. 21, 22, 23, 34 of the Town Hall Meetings Abridged Fact Sheet thus:
 - 21) "Construction of Flyover at Ada George Road Junction/Agip Road Junction".
 - 22) "Construction of Flyover at Ada George Road/NTA Road Junction".
 - 23) "Construction of Flyover at Choba/East West Road Junction".
 - 34) "Construction of Flyover at Ada George Road/Rumuepirikom/Rumuolumeni Road Junction".
3. The Rivers State Government should re-assess, poorly constructed roads and re-visit the projects to ensure good implementation.
4. The Rivers State Government should be accountable to the public by way of publishing her annual and periodic audited reports.
5. There should be transparency in the award of contracts by the State Government.
6. Efforts should be made by Niger Delta Budget Monitoring Group to collaborate with the offices of Auditors- General of Niger Delta States'.
7. Pressure should be mounted on the government to amend the Rivers State Public Procurement Act to have a representation of Civil Society on the Board of Rivers State Public Procurement Bureau.

THE BUDGET TRUTH

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Signed:

1. Jim Tom- George –(Town, Port Harcourt)
2. Blessing Yobo (Obio Akpor)
3. Wisdom N. Suanu (PH Township)
4. Pastor Geregere Promis (Diobu, Port Harcourt)
5. Stephanie Ekpebulu (Rukpokwu, Port Harcourt)
6. Rita Kigbara-*Stakeholders Democracy Network (SDN)*
7. S. U. Johnson -*Civil Liberties Organisation*
8. Agbeurii Martha -*Rivers State Child Protection Network*

Chapter 15: Recommendations and Conclusions

The following are our recommendations and conclusion in the report/book:

- ✓ It is difficult to say if some of the projects which were uncompleted, ongoing or abandoned, are still at the condition our team met the projects during the tracking exercises. Therefore, subsequent tracking or follow-up are recommended to bridge the tracking realities.
- ✓ We could not collaboratively or independently bear out why some of the 2013 projects were not completed. It could possibly be due to lack of full releases of budgeted amount, absconding of contractors, envelopes variation conflicts, amongst others.. We therefore recommend that, stakeholders should pay more attention to budget implementation mechanics.
- ✓ Government MDAs need to integrate the communities and the civil society into their fiscal planning and blueprints for realistic and better service delivery.
- ✓ Measuring the implementation of MTAP, MTSS, MTEF and MTEP for capital projects should be simplified through an explanatory log for easy understanding by community stakeholders.
- ✓ Governors in the region should give a mandate for the release of the audited accounts of their States to stakeholders. This would help budget trackers match baseline in the field of tracking with actual releases as embedded in the Vote Books, VBs and audited reports.
- ✓ State Houses of Assembly should endeavor to invite community stakeholders and civil society to Budget Defense and Public Hearings.
- ✓ Budgetary synergy is recommended among all tiers of government and interventionist agencies in the Niger Delta.
- ✓ States within the Niger Delta should endeavor to conduct a desk review and beneficiaries' intelligence on Federal Government's Budget every year. This will help to reconcile duplications, outright siphoning and wastages.

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- ✓ States should seek situational confirmation and clarifications from the Head Offices of Federal Agencies in their state to confirm if there are allocations or releases to envelopes of such Federal Agencies for line items in the budget before such a state decides to support a particular Federal Government 'sAgency in the state, before (such a state) embarking on any redemptive projects, supplementary support or funding.
- ✓ Clearly, NDDC, Ministry of Niger Delta Affairs, Federal Ministry of Environment and State Governments across the region need to form a concrete synergy on streamlining appropriations for Jetties, Land Reclamations and Shore Protection projects across the Niger Delta, which is one major area of budget duplication among agencies.
- ✓ Concrete suggestions, recommendations, rebuke or reproach against budget rascalities from communities and civil society should be taken in good faith by state actors.

CONCLUSION

Nigeria is at a precarious crossroad!!! Governance salvation, anywhere, situates in its budgetary mechanics. The woes about Nigeria's budgetary failures slurs in the failure of the Federal Ministry of Finance to published details of releases (i.e. warrants, Authority to incur Expenditures, AIEs, VBs entry and virements), among others, for citizens to follow up on (capital) projects implementation. The Public Procurement Act, 2007 needs further strengthening to give a monitoring force to communities and civil society.

At a time that the National Assembly is struggling with the Executive at unearthing the secret about poor budgetary implementation, NDEBUMOG, hereby, states, and clearly, that *it is a difficult task for another creature to survive under the water where crocodile reigns supreme*. A wise word! Clearly, part of our nation's bureaucracy is culpable in the underlining fiscal miseries. We must caution that the Public Officers Protection Act (POPA), should not protect anyone who violates governance rights or democratic privileges of Nigerians. Freedom of Information Act (FOIA) takes prominence over POPA. Accountability revolution is building up in Nigeria...

Except the quarterly releases to the MDAs become public document with the Ministries compelled to publish (quarterly), capital projects payment instalments or warrant thresholds

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on capital projects, e:g, construction, supplies or consultancies or to other service providers for the public to know, if not, redemption is far as disruptive releases, associated with projects' abandonment, **padding, bloating, variations, cancellations, litigations, warehousing, shadow recycling and duplications** would continue in the system, unabated. That is the painful **THE BUDGET TRUTH**. Moreover, the National Budget (Implementation) Bill (NBB), alongside with the Whistle Blowers Protection Bill, needs to be reintroduced urgently to the National Assembly, with passage, fast-trackked. Laws are not the problem in Nigeria but implementation. In the case of these two (NBIA and WBPA) Bills proposed, such are fundamental necessities and urgent.

Furthermore, the lack of access to information about releases concerning **warrants and AIEs** at all levels, is posing a colossal gap, which, if not closed up, shall continue to swing the shadows of budgetary atrocities. Worse, is the fact that implementation of the Freedom of Information (FOI) Act across Nigeria is encountering some legal turbulence concerning the acceptability of the law in States and Local Governments. Unfortunately, Local Government budgets are the most whipped at conceptualization, formulation, implementation, monitoring, evaluation or concerning inclusion. Releases and cost-chain-architecture of Local Governments' Budgets are buried in Joint Account Allocation Committee, JAAC's shadows. Until there is constitutional autonomy to the Local Governments in Nigeria that would allow Local Governments draw their funding from the First Line Charge, problems bedeviling Local Governments administration, vis a vis possible budgetary salvation shall continue to be a crude-dream.

As insecurity, poverty, wants and social disharmony, caused by chronic deprivation, economic oppression and resource conflicts continues to increase in our society, with so much pressure communally and socially on the private “pockets” of government officials, politicians and entrepreneurs, the best remedy remains, using the annual budget as a redemptive tool to salvage our land through ventilation of wealth and participatory approach for fiscal governance, which are guaranteed constitutional rights in a democracy. We must, therefore, continue to fight corruption, advocate for inclusive governance as avenues and tools for the attainment of SDGs by 2030. Time is ticking...

We must collectively act now to rescue our nation from a self-inflicted destruction caused by fiscal epidemic.

These are the facts of the *THE BUDGET TRUTH!*

Chapter 16: About Niger Delta Budget Monitoring Group (NDEBUMOG)

The Niger Delta Budget Monitoring Group (NDEBUMOG) was conceptualized in July 2005 and is registered by the Corporate Affairs Commission (CAC) in Nigeria. From our conceptualization till date, NDEBUMOG has made pragmatic, critical and valuable impacts within the sphere of our overall goals and objectives.

We are among key civil society organizations in Nigeria working on fiscal accountability. On the strength of such, we were consistently invited by the Budget Office of the Federation (BOF) - Federal Ministry of Finance, to the Annual Medium Term Expenditure Framework's (MTEF)- Technical Sessions on the Federal Government's Budget from 2008 up till 2013 that we were invited by the Federal Government for the 2013 Consultation. NDEBUMOG was assigned to the Federal Ministry of Defence in 2008 and Federal Ministry of Niger Delta Affairs in 2009 and 2010 respectively. The Nigeria Economic Summit Group also invited us to the 14th Nigeria Economic Summit in 2008 to anchor presentation on the “Vision 2020” of government, which frankly, we informed the audience that such a 'vision' would not be met in Nigeria due to lack of planning data and chronic fiscal disequilibrium.

In October 2005 when Nigeria exited the Paris Club through a Debt Relief, there was an Agreement between Nigeria and the international community that Nigeria must channel the benefits of the Debt Relief to pro-poor budget line spending. A monitoring and evaluation mechanism was developed, which brought together the Government, Private Sector and the Civil Society into a monitoring and evaluation mechanism. From 2006 to 2013 fiscal year, we were the Lead State CSO (for Rivers State) selected through a competitive bidding process to carry out the monitoring and evaluation of the Paris Club Debt Relief Spending as it relates to Rivers State. So far, we have authored eight joint-reports on the process, populated the National Monitoring and Evaluation Template (and the National Monitoring Portal) through a feedback and reporting mechanism, which are interlocked to measuring the national progress of Nigeria towards meeting the MDGs in 2015, as anchored by NMET. Facts of the report(s) as released by OSSAP-MDGs are available for the public.

We have also been engaged in the National Consultative processes by the United Nations for Post 2015 through the United Nations Millennium Campaign office in Nigeria. We are eager to see the United Nations Sustainable Development Goals, SDGs Kick start accordingly by Jnuary 2016, with Nigeria's government and all the communities in the country joining hands to pursue the 17 SDGs Goals with the 169 “ambitious” Targets. We are delighted to have been part of the civil society consultation towards the SDGs in Nigeria and we look forward to 2030 where the SDGs *Goals* and *Targets*, shall be subjected to global appraisal for a “new world”.

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In 2011, **NDEBUMOG** led a team of experts which drafted the civil society version of the Edo State Public Procurement Bill, now, an Act of Parliament following the signing of the Bill into Law by Governor Adams Oshiomhole in 2012. The assignment, which was through Environmental Rights Action (ERA), Benin City, with support from Open Society Institute for West Africa (OSIWA), provided a huge opportunity for consolidation of efforts by the civil society for procurement discipline in the region. As at today, the Edo State Public Procurement Act has some commendable clauses derived from the civil society's version developed by a team of experts led by NDEBUMOG. Such clauses include: Edo State Public Procurement Report to Citizens; Need Assessment and Analysis; Civil Society Monitoring and Observation of the Bidding Processes in Edo State, with legal force, Community Inclusion, membership of civil society in the Board, among others.

Importantly, the Federal Government appointed NDEBUMOG into a team of experts that was mandated to carry out a five day Procurement Audit of the Niger Delta Development Commission (NDDC) in 2011. However, there was a bottleneck which frustrated the execution of the assignment from the NDDC and led to the immediate constitution of the Oronsaye's Committee by the Federal Government, with the Oronsaye's committee recommending immediate dissolution of the then NDDC Board. The recommendation of the committee was accordingly effected by Federal Government on the 13th of September, 2011.

NDEBUMOG is considered as the South-South Contact Civil Society Organization of the Bureau of Public Procurement (BPP), a position we have held since our inception at a time when BPP was the Budget Monitoring and Price Intelligence Unit (BMPIU), before the passage of the Public Procurement Act by the National Assembly. NDEBUMOG, together with other civil society groups, had played a critical role, through advocacy and legislative lobbying, for the final passage of the Public Procurement Act. Further, we have facilitated five regional events in collaboration with the BPP for the South-South Zone, at Calabar (2008), Port Harcourt (2009), Asaba (2011) and Benin City (2012). There was also Contractors' Forum of the BPP in 2010 at Asaba which the expert presentation was led by NDEBUMOG. We have also attended numerous events of the BPP at the national level, and have sufficient copies at our Regional Budget Library, copies of Federal MDAs Procurement Plans and Records, copies of the Public Procurement Act, Procurement Manuals, Code of Conducts, Procurement Journals, among other fiscal materials supplied to us by the BPP in large quantities. These are usually distributed to some communities and critical stakeholders in the zone that are interested in budget work.

We were also in the National Coordinating Committee of Anti-corruption Revolution Campaign (ANCOR), under the Economic and Financial Crimes Commission (EFCC), including chairing Rivers State Chapter of ANCOR. Between 2014 and 2016, we were invited into the membership of Anti-corruption and Economic Crimes Support Network (ACE Network), being a platform that was conceptualized by NSAs in consultation,

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partnership and collaboration with EFCC following challenges that bedeviled the sustainability of defunct ANCOR. NDEBUMOG's representative was part of Nigeria's delegation to the EITI Paris Conference in 2011, an event during which EITI Validation for Nigeria was announced.

Under our partnership with the Office of the Senior Special Assistant to the President on MDGs (OSSAP-MDGs), we have collaborated with OSSAP-MDGs, together with the Budget Office of the Federation (BOF) to conduct a workshop on *Budgeting for MDGs in the Niger Delta*, in partnership with the National Democratic Institute for International Affairs (NDI). The event was at Calabar, Cross River State. All MDGs Line Ministries across the Six South-South States of Nigeria were invited and they participated. This (MDGs pro-poor line) workshop, ventilated a latter collaboration between Bayelsa and Cross River State government, which later led to capacity sharing between the two states for the implementation of *the Medium Term Expenditure Framework (MTEF)* in Bayelsa State, during the period, when Hon. Imbasi, was the Commissioner for Budget and Economic Planning in Bayelsa State.

In line with our commitment to promoting pro-poor governance in Cross River, we also undertook a Capacity Enhancement Training for Key Officers (3 each from each LGA) across the 18 LGAs of the State on Procurement Due Process. This was in November, 2006, in collaboration with the Budget Monitoring and Price Intelligence Unit (BMPIU), now the BPP and the Cross River State Planning Commission and the Local Government Service Commission in Cross River State, which was made possible through funding support from the United States Agency for International Development (USAID-REFORMS) Project. It was the first of its kind in Cross River State from any Civil Society Organization in the Niger Delta.

From the period enumerated above till now, we have deepened our partnership on fiscal issues with the Cross River State Government. Up till 2014, the Office of the Special Adviser to the Governor of Cross River State on Budget Monitoring confers with NDEBUMOG regularly on some fiscal issues that may affect Cross River State within the equilibrium of the National Budget, including invitation(s) of NDEBUMOG to Budget Consultative Processes by the office in Cross River State, amongst others.

Before the formal presentation of the Bayelsa State Public Procurement Bill (now an Act) to the Bayelsa State House of Assembly under the Governorship of Dr. Goodluck Ebele Jonathan (who later became the President of the Federal Republic of Nigeria), the then Bayelsa State Government, in collaboration with the Budget Monitoring and Price Intelligence Unit (BMPIU), now BPP, conducted a Pilot Training on “Procurement Due Process for Senior Civil Servants in Bayelsa State” at the Sports Complex, Yenagoa. NDEBUMOG was the only Civil Society Organization invited to deliver a paper to the

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Senior Officials of the Bayelsa State Government, which was geared at sharing capacity for the take-off of the Due Process mechanism in Bayelsa State that came into effect with the signing of the Bayelsa State Public Procurement Act into Law by Governor Timipre Silva on the 17th of June, 2009, with a recommendation made by NDEBUMOG at that pilot training (captured in Section 28 of the Bayelsa State Public Procurement Act) for Community End-User Inclusion.

On gender justice and mainstreaming, our capacity has been sought and offered to NGOs such as, Centre for International Volunteers for Youth Development (C4IV4YD), Gender and Development Action, **GADA**, among others, on best practices, towards responsive gender budgeting. Issue of gender justice in the budget process is paramount to our organization. We have a Gender Focal Person. Gender sensitiveness forms part of our modus operandi. We have evolved this at budget engagements and at high level fiscal dialogues and committed to it in the course of our work. It is among key elements of our work and shall remain so.

In 2007, the British High Commission, in collaboration with Oxfam GB and Movement for the Survival of Ogoni People (MOSOP), conducted a training programme on “Improved Budget Management Systems for Effective Local Government Administration in Nigeria”, which was targetted for Legislative Councillors in Rivers, Bayelsa and Delta States. NDEBUMOG was the Technical Partner in the project. The expository from this project led to a near impeachable scenario for one of the Council Chairmen in Rivers State due to poor disclosure of allocations from Abuja to the Councillors, among other things. NDEBUMOG presented, verbatim, during the training, figures and allocations that have accrued to the Councils within the period, deflecting the “argument” about deductions by the Federal Government due to ISPOs deposited with the Federal Ministry of Finance, FMF that were used to shadow the actuals. We also lent critical capacity to the Dfid's *Strengthening Accountability in the Niger Delta* (STAND) project, which was earlier handled by IDASA, and later, by Stakeholders Democracy Network (SDN). This we did, through facilitative training of community partners in STAND's communities across the Niger Delta without having to get involved in the intrigues or otherwise of the STAND's project beyond facilitation of trainings for some of our Niger Delta Communities.

There are other programmes, projects, activities and engagements for which we were invited specifically to enhance capacity of stakeholders and partners too numerous to mentioned here.

STRATEGIC POSITIONING

NDEBUMOG is among frontline Civil Society Organizations working in budget advocacy, transparency, accountability and anti-corruption sector within the Niger Delta and Nigeria in general. We are the only civil society organization in the region that has formally been

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requested by the Federal Government to be engaged by the Federal Government to conduct procurement audits on some Federal Government Agencies. The experiences we have garnered from such showed that there was need for a total overhaul of the PFE regime. The Niger Delta and Nigeria in general can be turned around from *a region of trillions but in chronic poverty* and a country suffering from resource disease, where money is not working for the collective good of the people but for a few.

Formally, we do not have any synergy or working relationship with the NDDC from inception of NDEBUMOG in 2005 till date. However, occasionally and spontaneously on our own, we do check-out and monitor capital projects of the NDDC to measure how the existence of the agency is impacting on lives and development of the Niger Delta. Such, we do at our instance and cost without political undertones.

Through further recognition of our work by stakeholders, we have collaborated and partnered with some agencies like, Federal Ministry of Environment- through the National Planning Commission, Federal Ministry of Defence -through MTSS, Ministry of Niger Delta Affairs- through MTSS, National Assembly (Senate and House of Representatives) through CSOLO, National Assembly Budget and Research Office (NABRO), Policy and Legal Advocacy Centre PLAC, and with specific committees, among others. All these are geared at improving PFEM within the overall fiscal processes in Nigeria.

It is important to state that partnerships and collaborations with the Budget Office of the Federation (BOF), Bureau of Public Procurement (BPP), National Assembly Budget and Research Office (NABRO), National Assembly Committees, the Nigerian Extractive Industries Transparency Initiative (NEITI), the Economic and Financial Crimes Commission (EFCC), Delta State House of Assembly, Akwa Ibom State House of Assembly, Bayelsa State House of Assembly, Rivers State House of Assembly and some MDAs, among the States within the Niger Delta, including some Local Government Areas, which have indeed deepened our work in the region with the supply side, even as the dislocational reality against the communities (the demand side) are enormously glaring and needs to be bridged by government. *However, these are synergic partnership geared at enhancing our work and which do not relegate the position of the Niger Delta communities as our most important critical partner and the reason for our existence.*

STRATEGIC DIRECTION

We have our Board's approved Strategic Plan (2013-2018) presently in force at NDEBUMOG. This strategic plan is subject to reviews at every five years. The five-year period and reviews of our strategic plan will be a time of assessing and deepening NDEBUMOG's approaches to its work. Concurrently, NDEBUMOG will take more of a leadership role in working with a broader array of partners, comprising of: community groups, government and civil society organizations within the Niger Delta with national

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interlocking, using the approach of actively engaging more experts and (committed) volunteers.

With a fresh perspective on our mission, understanding what we do well and the environment in which we operate, NDEBUMOG will pursue the full actualization of its strategic direction.

The ultimate result NDEBUMOG aspires to achieve is about good governance and changing community conditions to make life more meaningful for every person and communities in general.

OUR VISION

A Niger Delta where all public resources are maximally utilized for the benefit of all the citizens

OUR MISSION

To promote transparency and accountability for sustainable development in Niger Delta and democratic consolidation in Nigeria

OUR AIMS AND OBJECTIVES

- Simplifying and disseminating budget information
- Identifying and setting (budget) priorities
- Influencing revenues policies
- Identifying budget trends and providing projections
- Highlighting best practices
- Tracking revenues and expenditures

OUR GOALS

At NDEBUMOG, we believe that the key to improving the efficiency and quality of public spending and services is to strengthen citizens' ability to hold their government accountable.

Our work to enhance accountability is based on three main approaches:

- Strengthening non-governmental organizations' and citizens' capacity to undertake budget monitoring and accountability work;
- Developing and disseminating tools and lessons to support accountability work;
- Strengthening government's capacity and political will to work with civil society in a way that improves spending and services.

ETHICS, CODES, CONDUCT AND RESPONSIBILITY

VALUES: All members of the organization shall jointly pursue a common value of transparency.

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TRANSPARENCY: Openness in the conduct of organizational affairs and observation of laid down procedures.

INTEGRITY: Responsive, Responsible, Professional and Sensitive to the needs of others. Tolerance and Responsiveness to criticism and pro-activity.

PROBITY, ACCOUNTABILITY, ANSWERABILITY: Regard office, power and authority as a trust with obligation to render service and account of stewardship. Our members, officials, consulting experts and volunteers, must therefore adhere by obeying organizational constituted authority and give respect to office holders and consultants commissioned to undertake important tasks.

SOCIAL JUSTICE: Ensuring fairness, equity and equal opportunity in apportioning responsibilities and resources, especially to committed members, officers and volunteers.

HUMAN DIGNITY: Respect for human life and the human person and promotion of access to meaningful existence of all humans, especially, the poor.

OVERCOME FEAR: All members and officials of the organization must always overcome political, human and survivalist fear in the course of our budget monitoring, analysis, tracking and evaluation work.

RELATIONSHIP WITH GOVERNMENT: All members, officials and volunteers must never use their privileged position to seek political favor from politicians or government officials, or seek job offers or contracts from same, which directly and indirectly could influence their sense of justice in the process of our work and relationship with politicians and government. Issues of *conflict of interest* must strictly be understood and adhered to as enshrined in our Board Charter and related policies.

STRATEGIC OBJECTIVES

After developing our Vision and Mission statements, we gave more detailed consideration to how we can achieve our purpose, thereby having the chance to realize our Vision. We reviewed the strengths and weaknesses of our organization and considered the unique opportunities available to us. We also reviewed the manner in which we have operated until now, and identified those areas where we could do more or work in a different way in order to be more effective.

From these deliberations, we derived our Strategic Objectives. These set out what we will aim to do over the coming five years and they are in essence, a reflection of the core functions of NDEBUMOG. We have sought to ensure that our Strategic Objectives are appropriate to our place in the Nigerian governmental landscape, particularly, as it relates to the Niger Delta

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region. We consider these factors to be the key to the successful delivery of internal plans and the long-term establishment of NDEBUMOG as a force in promoting and supporting good governance and fiscal responsibility in Nigeria.

These six Strategic Objectives of NDEBUMOG are embedded in important official documents to consciously guide our members, officials, experts, consultants and volunteers in our day-to-day operations and activities. It is available to our strategic partners and for persons and institutions wishing to engage with NDEBUMOG at a strategic level or related engagements, which may fiscally fix the Niger Delta communities or on other tasks related to other stakeholders.

The 6 strategic objectives include:

Simplifying and disseminating budget information.

- Identifying and setting (budget) priorities.
- Influencing revenues policies.
- Identifying budget trends and providing projections.
- Highlighting best practices.
- Tracking revenues and expenditures.

KEY ACTION ITEMS

Alongside the development of our Strategic Objectives, we also considered the 'Key Actions' that we expect to carry out as a result of these objectives. We have identified a number of key Actions, including, at least, one for each of our Strategic Objectives, which are critical to the achievement of the Objectives.

These Key Actions have been carefully formulated to ensure that they will be adhered to as long as we successfully carry out appropriate activities in each of our core areas. The production of these Actions should not be affected by external factors and are wholly within our control, making us clearly accountable for their implementation.

The Key Actions that NDEBUMOG will undertake are:

- Conduct research, tracking, procurement audit, shadow analysis, scoping studies and projects investigations to inform advocacy for reforms and action.
- Carry out bribery index focusing on selected sectors.
- Disseminate results of internally and externally generated research.
- Organize policy dialogues on good governance with policy makers and duty bearers in key sectors.
- Conduct policy reviews and issue briefs to support advocacy for reforms in key sectors.
- Commission position papers on improving governance in key sectors.
- Disseminate policies and legislation on public procurement and fiscal

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responsibility.

- Establish and strengthen networks and partnerships for improved governance.
- Build the capacity of partners and civil society organizations to effectively promote good governance.
- Supporting CSOs to mainstream transparency and accountability issues into their work.
- Experience and knowledge sharing.
- Documentation of good practices for replication and scaling up.
- Establish and strengthen community voluntary accountability committees.
- Introduce and promote citizen score card on key sectors.
- Sensitize communities on corruption and its impacts on public service delivery.
- Publish and disseminate guidelines for promoting accountability and transparency.
- Carry out trainings for mass media in budget implementation reporting and reporting corruption generally.
- Support the development and implementation of Pacts between communities and States, Federal and Local Governments/ service providers.
- Carry out studies on the nature and impacts of corruption on businesses.
- Advocate for legal and policy reforms to address corruption in the private sector.
- Print and disseminate messages on corruption in private-public activities.
- Identify and sensitize informal and formal businesses on corruption.
- Hold meetings which bring together, state and non state actors and other stakeholders to identify and agree on a minimum set of indicators for political finance transparency within Political Parties, locally and at the national level.
- Organize workshops and meetings to bring together anti-corruption, political parties financing and elections' oversight bodies to advocate for adoption of a benchmark for anti-corruption and party finance regulatory framework.
- Carry out monitoring of the electoral process and issue reports on the exercise as it may affect qualitative electoral outcomes that would affect fiscal governance in the short, medium and long term.
- Organize and facilitate public debates among political parties and the general public to mainstream anti corruption into electoral processes.
- Engage in pro-poor legislative lobbying at all tiers of government in areas which shall bring sanity to the governance process and reduce corruption in the governance process.
- Advocate for the implementation of the Freedom of Information Act as a tool for openness in reducing corruption, including protection for whistle blowers.

THEMATIC AREAS

Budget Advocacy, Budget Monitoring, Budget Analysis, Budget Tracking, Procurement Monitoring and Audit, Extractive Industries Transparency, Good Fiscal Governance, Pro-poor Legislative Lobbying, Monitoring and Evaluation, Impact Analysis, Scoping Studies,

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Shadow Analysis, Fiscal Discipline, Anti-corruption, Trainings, Researches, Tracking Political Campaign Finances, and Projects Audits etc.

FIELD OF ACTIVITIES

Our activities are spread around the Six South-South (Niger Delta) States of Akwa Ibom, Bayelsa, Cross River, Delta, Edo and Rivers State but with national linkages and interlocking, which blends to thematic areas of our work, through a vast network of partners, allies, associates and platforms that connect various stakeholders across the country and beyond.

END

ABOUT THE BOOK

The Niger Delta area in Nigeria was, for centuries, before the 1950s, a zone of peace and an environment of easy, leisurely life, as well as merry living. It was a region with an abundance of livelihood opportunities for its inhabitants. Today, however, it is described, in some quarters, as a “boiling point”. It has become the epicenter of conflicts, corruption and other crimes. It is the hub of all sorts of illegal trafficking—in crude oil, in arms and ammunition, in drugs, and even in human beings. It is, in short, the hotbed of insecurity and instability. The previously friendly natural environment of the region has been polluted, degraded, destroyed and, therefore, become hostile to human, animal and plant habitation, existence or survival. Livelihood opportunities in the region are now few and far between. And human life in the region is nasty and short.

Yet, paradoxically, the Niger Delta is, in fact, naturally, a locale of abundance. It is rich in natural resources: luxuriant mangrove forests, a variety of fishes, arable land, and immense amount of hydrocarbon deposits. Its peoples, owing to the region's proximity to the Atlantic Ocean, were among the earliest beneficiaries of western education in Nigeria and many of them are highly educated. The earliest Nigerian training colleges and secondary schools were established in the Niger Delta. The Niger Delta is also financially wealthy: in terms of resource revenue derived from it and used to swell the national coffers and also in respect of public revenue flowing into it from the national treasury. The Niger Delta is by far much better off than most other regions of Nigeria. To cap it all up, there is no dearth of development and financial plans in the region. From the famous 15- Year Niger Delta Development Master Plan, constructed with the support of the Niger Delta Development Commission (NDDC), through the Annual Budgets of the Ministry of the Niger Delta, the Annual Budgets of the State Governments in the region, and the Annual Budgets of the Local Governments in the region, one would expect to see a spectacular rate of development in the region. But is that the reality in contemporary Niger Delta?

This important question is what the book, *THE BUDGET TRUTH*, sets out to answer. Emanating from the productive mills of the research industry of the Niger Delta Budget Monitoring Group (NDEBUMOG), the book is a priceless mine of empirical data and insightful analysis. Its sixteen chapters contain invaluable knowledge on methods of impact analysis, proportions of capital projects, in the region, completed, uncompleted, on-going and with unascertained status, and recommendations on how to solve the problems thrown up by the study on effective budgeting and budget implementation.

The report encapsulated into this book is divided into 16 chapters. The first chapter captures the background of the Niger Delta Question, which brought to bear, the quest for the development of the region, and the realities for fiscal accountability, which are quite essential for the region, since trillions of Naira in allocations have so far not transformed the region. Other chapters are interesting for any reader. On 19 July 2014, the UN General Assembly's Open Working Group on Sustainable Development Goals (OWG) forwarded a proposal for the SDGs to the Assembly. The proposal contained 17 goals with 169 targets covering a broad range of sustainable development issues. These included ending poverty and hunger, improving health and education, making cities more sustainable, combating climate change, and protecting oceans and forests. On 4th of December 2014, the UN General Assembly accepted the Secretary-General's Synthesis Report which stated that the agenda for the post-2015 SDG process would be based on the OWG proposals. This Book shows the connection between budget monitoring, vis a vis budget tracking, with sustainable development. Within the SDGs, these facts are well amplified repeatedly in aspects of inclusiveness, a fact, further reinforced along the targets. Inclusiveness is one of the most lacking credentials of Africa's democracies, including Nigeria. Participatory budget is part of inclusive governance with certain precepts, which includes but is not limited to: access to information, transparency, accountability, fiscal justice and inclusion, gender equity and several elements of social accountability, which have all been gulped down by corruption. The SDGs and the role of the civil society towards attainment of it by 2030 form the opening chapter for this Book.

The issues of transparency, accountability, anti-corruption, along with addressing fiscal injustices in the region, must be tackled before this development can become a reality, hence, the existence of the Niger Delta Budget Monitoring Group, as a regional organization, which exists to bridge the gaps.

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ISBN: 978-978-54637-9-8